

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

005 - COUNTY CLERK ARCHIVE FUND

The Commissioners Court adopted an archive fee for the preservation, restoration, and management of county records filed with the County Clerk before January 1, 1990. HB 370 applies only to counties adjacent to an international boundary. The fee expires September 1, 2008.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
COUNTY CLERK ARCHIVE FUND				
005 - 1120 County Clerk Revenues				
3116-1	Records Archive Fees	34,523	30,000	25,000
	Total Revenues	34,523	30,000	25,000

<p>County Clerk Department 1120 Margarita R. Ibarra</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
COUNTY CLERK ARCHIVE FUND				
005 - 1120				
6205	Materials & Supplies		25,000	25,000
6224	Minor Aparatus & Tools			
Total Operating Expense			25,000	25,000
Total Departmental Expense			25,000	25,000

007 - HOTEL/MOTEL OCCUPANCY TAX FUND

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities for the County.

Audited Fund Balance as of 9/30/2002	205,934
Estimated Revenues for FY 2002 - 2003 (Amended)	<u>366,564</u>
Total Funds Available for FY 2002 - 2003	572,498
Estimated Expenditures for FY 2002 - 2003	<u>463,839</u>
Estimated Fund Balance as of 09/30/2003	108,659
Estimated Revenues for FY 2003 - 2004	<u>389,250</u>
Total Funds Available for FY 2003 - 2004	497,909
Estimated Expenditures for FY 2003 - 2004	<u>495,000</u>
Estimated Fund Balance as of 9/30/2004	<u><u>2,909</u></u>

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Hotel Motel Occupancy Tax Fund				
007 - 0300 Treasurer Revenues				
3601	Depository Interest	5,767	5,000	4,250
3729	Sale Of Equipment	9,000		
	Total Revenues	14,767	5,000	4,250
007 - 0700 Tax Assessor Collector Revenues				
3074	Hotel Motel Occupancy Tax	382,440	375,000	385,000
	Total Revenues	382,440	375,000	385,000
	Total Fund Revenue	397,207	380,000	389,250

Commissioners Court

Department 0101

Louis H. Bruni - County Judge

Gerardo Vasquez. - Commissioner Pct. 1

Judith G. Gutierrez - Commissioner Pct. 2

Felix Velasquez, Jr., CPA - Commissioner Pct. 3

David R. Cortez - Commissioner Pct. 4

Hotel Motel Occupancy Tax Fund 007 - 0101		2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
7402	Texas National Guard	3,000		
7405	Texas A&M Dance Program	1,500		
7417	Heritage Foundation	50,000	50,000	50,000
7426	Promotions	32,470	15,000	15,000
7430	Laredo Little Theatre	5,000	5,000	5,000
7432	Philharmonic Orchestra	10,000	10,000	10,000
7434	Center For The Art	10,000	10,000	10,000
7436	Historical Commission		5,000	5,000
7440	Chamber Of Commerce	130,000	155,000	150,000
7441	Hotel Motel Association		5,000	5,000
7442	Laredo Philharmonic Choral	6,000	6,000	6,000
7443	Washington's Birthday		5,000	10,000
7444	Border Olympics	10,000	10,000	10,000
7446	Children's Museum	23,000	30,000	30,000
7447	Martha Washington Association	5,000	5,000	5,000
7456	Pocahontas Council	5,000	5,000	5,000
7468	LULAC NO. 12	6,000	6,000	6,000
7470	LULAC NO. 7	4,500	4,500	6,000
7474	Laredo InternationalL Fair & Exposition	4,000	4,000	4,000
7477	Veteran Boxing Coalition	7,500		
7479	Latin Hall Fame	6,000	6,000	11,000
7480	Horse Carriage Project	11,545		
7482	US Marine Jr. ROTC DT		5,000	5,000
7486	Street of Laredo		7,500	12,000
7487	Mexican Cultural Institute of Laredo		10,000	10,000
7489	Miss Texas Pageant			10,000
Total Operating Expense		330,515	359,000	380,000
Total Departmental Expense		330,515	359,000	380,000

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Hotel Motel Fund		Actual	Budget	Budget
007 - 9501		Expenditures	Expenditures	Expenditures
9301	Transfer Out	58,000	116,000	115,000
	Total Transfers Out	58,000	116,000	115,000
Total Departmental Expense		58,000	116,000	115,000

008 - WEBB COUNTY RECORDS MANAGEMENT & PRESERVATION FUND

This fund is established to account for fees authorized by state law to cover records management preservation or automation purposes for Webb County.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Records Management Preservation Fund				
008 - 1110 District Clerk Revenues				
3116	Records Preservation Fees	14,620	13,000	13,000
	Total Revenues	14,620	13,000	13,000
008 - 1120 County Clerk Revenues				
3116	Records Preservation Fees	360	6,000	7,012
	Total Revenues	360	6,000	7,012
008 - 1200 Basic Supervision Revenues				
3116	Records Preservation Fees	8,484	8,500	7,500
	Total Revenues	8,484	8,500	7,500
008 - 9501 Other Sources and Uses Revenues				
3851	Transfers In	126,837	134,837	55,200
	Total Revenues	126,837	134,837	55,200
	Total Fund Revenue	150,301	162,337	82,712

Commissioners Court

Department 0101

Louis H. Bruni - County Judge

Gerardo Vasquez - Commissioner Pct. 1

Judith G. Gutierrez - Commissioner Pct. 2

Felix Velasquez, Jr., CPA - Commissioner Pct. 3

David R. Cortez - Commissioner Pct. 4

		2002	2003	2004
Records Management Preservation Fund		Actual	Budget	Budget
008 - 0101		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	121,536	115,824	57,750
5301	Fica County Share	9,007	8,861	4,418
5303	Retirement County Share	7,006	8,108	4,326
5304	Health Life Insurance	18,616	19,783	7,914
5305	Worker Compensation	814	776	387
5306	Unemployment Tax	1,159	1,494	717
Total Personnel Expense		158,138	154,846	75,512
6001	Office Supplies	486	400	400
6011	Training & Education	2,276	2,215	2,000
6202	Uniforms	781	692	800
6204	Fuel & Lubricants	1,006	1,179	1,000
6205	Materials & Supplies	2,939	2,000	2,000
6224	Minor Aparatus & Tools			
6403	Repairs & Maint Vehicles	647	714	1,000
Total Operating Expense		8,135	7,200	7,200
Total Departmental Expense		166,273	162,046	82,712
Total Personnel Budgeted		6	5	2

009 - WEBB COUNTY CLERK RECORDS MANAGEMENT & PRESERVATION FUND

This fund is established to account for fees authorized by state law to cover any expenditure approved in advance from this fund for records management preservation or automation purposes for Webb County.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
County Clerk Records Management Fund				
009 - 1120 County Clerk Revenues				
3116	Records Preservation Fees	186,065	193,000	185,000
	Total Revenues	186,065	193,000	185,000

County Clerk

Department 1120

Margarita R. Ibarra

		2002	2003	2004
County Clerk Records Management Fund		Actual	Budget	Budget
009 - 1120		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	35,068	37,110	95,184
5301	Fica County Share	2,671	2,839	7,282
5303	Retirement County Share	2,029	2,598	7,130
5304	Health Life Insurance	4,009	3,957	15,827
5305	Worker Compensation	211	249	638
5306	Unemployment Tax	388	479	1,181
Total Personnel Expense		44,376	47,232	127,242
5601	Administrative Travel	475	1,000	1,500
6001	Office Supplies	611	902	1,500
6011	Training & Education	320	2,450	2,500
6014	Equipment Rental	13,698		
6022	Professional Services	5,025	3,000	3,000
6205	Materials & Supplies	5,442	2,745	3,195
6224	Minor Aparatus & Tools	4,524	598	
Total Operating Expense		30,095	10,695	11,695
Total Departmental Expense		74,471	57,927	138,937
Total Personnel Budgeted		1	1	4

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
County Clerk Records Management		Actual	Budget	Budget
009 - 9501		Expenditures	Expenditures	Expenditures
9301	Transfer Out	126,837	134,837	
	Total Transfers Out	126,837	134,837	
Total Departmental Expense		126,837	134,837	

010 - ROAD & BRIDGE FUND

The Road and Bridge Fund is a constitutional established fund to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and Webb County Commissioners' Court and administered by the County Engineer.

Audited Fund Balance as of 9/30/2002	1,125,561
Estimated Revenues for FY 2002 - 2003	<u>4,529,432</u>
Total Funds Available for FY 2002 - 2003	5,654,993
Estimated Expenditures for FY 2002 - 2003	<u>4,650,817</u>
Estimated Fund Balance as of 09/30/2003	1,004,176
Estimated Revenues for FY 2003 - 2004	<u>4,456,915</u>
Total Funds Available for FY 2003 - 2004	5,461,091
Estimated Expenditures for FY 2003 - 2004	<u>4,964,943</u>
Estimated Fund Balance as of 9/30/2004	<u><u>496,148</u></u>

	2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Road & Bridge Fund Revenue Summary			
010 - 0102 Planning & Physical Development	5,906	22,800	28,000
010 - 0115 County Engineering Department	78,515	151,000	113,000
010 - 0300 Treasurer	161,167	76,000	72,000
010 - 0700 Tax Assessor Collector	2,370,191	2,706,353	2,543,315
010 - 1040 Justice of the Peace Precinct 1 Place 1	209,182	308,000	96,000
010 - 1041 Justice of the Peace Precinct 1 Place 2	91,770	72,000	50,600
010 - 1042 Justice of the Peace Precinct 2 Place 1	14,711	30,000	87,000
010 - 1045 Justice of the Peace Precinct 2 Place 2		13,250	31,000
010 - 1043 Justice of the Peace Precinct 3	40,193	41,000	76,000
010 - 1044 Justice of the Peace Precinct 4	161,073	536,100	1,243,000
010 - 1200 Basic Supervision	117,227	117,000	117,000
Total Road & Bridge Revenue	3,249,935	4,073,503	4,456,915

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Road & Bridge Fund				
010 - 0102 Planning & Physical Development Revenues				
3739	GIS Mapping	531	800	500
3740	Permits	5,375	2,000	2,500
3746	911 Address Maintenance		20,000	25,000
	Total Revenues	5,906	22,800	28,000
010 - 0115 County Engineering Department Revenues				
3234	Inspection Fees		5,000	2,500
3236	Engineer Review Fees	7,415	5,000	2,500
3501	Grant Revenue	71,100	141,000	108,000
	Total Revenues	78,515	151,000	113,000
010 - 0300 Treasurer Revenues				
3451	Lateral Road Revenue	33,813	35,000	34,000
3732	Road Cut Revenue	450	300	500
3734	Rents	1,100	1,200	1,000
3735	Water Sales	31,934	35,000	32,000
3795	Other Revenues	93,870	4,500	4,500
	Total Revenues	161,167	76,000	72,000
010 - 0700 Tax Assessor Collector Revenues				
3001	Current Ad Valorem	214,546	245,099	85,066
3011	Discounts Allowed		(4,902)	(1,701)
3021	Penalty & Interest	1,686	3,203	2,000
3031	Delinquent Ad Valorem	42,383	40,000	45,000
3041	Delinq Penalty & Interest	15,346	30,000	20,000
3062	Tax Attorneys Cost		(7,047)	(7,050)
3101	Auto Registrations	967,639	1,200,000	1,200,000
3102	New Auto Registrations	1,128,591	1,200,000	1,200,000
	Total Revenues	2,370,191	2,706,353	2,543,315

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Road & Bridge Fund				
010 - 1040 Justice of the Peace Precinct 1 Place 1 Revenues				
3301	Traffic Fines	206,295	300,000	95,000
3301-1	Motor Carrier 20Mile Fine	1,483	6,000	
3311	Insurance Liability Fine	1,404	2,000	1,000
	Total Revenues	209,182	308,000	96,000
010 - 1041 Justice of the Peace Precinct 1 Place 2 Revenues				
3301	Traffic Fines	91,634	71,400	50,000
3301-1	Motor Carrier 20Mile Fine	136	200	200
3311	Insurance Liability Fine		400	400
	Total Revenues	91,770	72,000	50,600
010 - 1042 Justice of the Peace Precinct 2 Revenues				
3301	Traffic Fines	2,049	3,000	60,000
3301-1	Motor Carrier 20Mile Fine	246		
3311	Insurance Liability Fine	12,416	27,000	27,000
	Total Revenues	14,711	30,000	87,000
010 - 1045 Justice of the Peace Precinct 2 Place 2 Revenues				
3301	Traffic Fines		1,250	15,000
3301-1	Motor Carrier 20Mile Fin			4,000
3311	Insurance Liability Fine		12,000	12,000
	Total Revenues		13,250	31,000
010 - 1043 Justice of the Peace Precinct 3 Revenues				
3301	Traffic Fines	39,231	40,000	75,000
3311	Insurance Liability Fine	962	1,000	1,000
	Total Revenues	40,193	41,000	76,000
010 - 1044 Justice of the Peace Precinct 4 Revenues				
3301	Traffic Fines	109,144	500,000	1,200,000
3301-1	Motor Carrier 20Mile Fine	33,870	21,100	10,000
3311	Insurance Liability Fine	18,059	15,000	33,000
	Total Revenues	161,073	536,100	1,243,000
010 - 1200 Basic Supervision Revenues				
3301	Traffic Fines	93,848	87,000	87,000
3316	District Attorney 10%Fine	11,689	15,000	15,000
3317	Sheriff 5 % Fines	5,845	7,500	7,500
3318	County Clerk 5 % Fines	5,845	7,500	7,500
	Total Revenues	117,227	117,000	117,000

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
010 - 9501	Other Sources & Uses Revenues			
3851	Transfers In	10,324		
3826	Other Financing Sources	151,894	455,929	
	Total Revenues	162,218	455,929	

Road & Bridge Fund Expenditure Summary		2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
010 - 0102	Planning & Physical Development	358,636	400,247	502,313
010 - 0115	County Engineering Department	253,865	369,657	423,459
010 - 7001	Budget & Records General	358,973	478,141	596,810
010 - 7002	Road Maintenance General	2,291,550	3,200,772	3,152,874
010 - 9501	Other Sources & Uses	226,774	202,000	289,487
Total Road & Bridge Fund Expenditures		3,489,798	4,650,817	4,964,943

Planning & Physical Development

Department 0102

Rhonda Tiffen

Under the auspices of the Commissioners Court, the Planning and Physical Development Department provides regulatory enforcement of all subdivisions or re-subdivisions of real property; requests for utility connections to ensure compliance with state laws and county regulations; coordinates the implementation of the county's 9-1-1 addressing project; geographic information system and related mapping; assists in identifying, acquiring and providing project management for grants/loans for water and wastewater rural communities; drainage facilities for the county's colonias; and city, state, and federal agencies. The director serves at the discretion of the Commissioners Court.

		2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
Road & Bridge Fund 010 - 0102				
5001	Payroll Cost	255,312	282,908	282,909
5005	Temporary Part Timers		7,000	7,000
5301	Fica County Share	18,679	22,178	22,178
5303	Retirement County Share	14,511	19,804	21,190
5304	Health Life Insurance	16,353	27,697	27,697
5305	Worker Compensation	1,711	1,942	1,943
5306	Unemployment Tax	3,193	3,740	3,595
Total Personnel Expense		309,759	365,269	366,512
5601	Administrative Travel	1,643	5,520	2,800
5602	Local Mileage	92		
6001	Office Supplies	1,194	1,500	1,500
6005	Postage	810	800	900
6007	Dues & Memberships	186	300	300
6010	Books & Subscriptions	142	500	500
6011	Training & Education	380	2,500	1,500
6014	Equipment Rental	5,756	6,408	6,500
6204	Fuel & Lubricants		2,000	1,750
6205	Materials & Supplies	3,247	3,299	3,000
6222	GIS Mapping	6,300	6,300	5,700
6223	GIS Mapping Materials	1,737	2,500	2,500
6224	Minor Apparatus & Tools		201	
6402	Repairs & Maint Equipment	27,390	3,150	8,000
Total Operating Expense		48,877	34,978	34,950
8801	Capital Outlay			100,851
Total Capital Expense				100,851
Total Departmental Expense		358,636	400,247	502,313
Total Personnel Budgeted		7	7	7

County Engineering

Department 0115

Tomas Rodriguez, Jr., P.E.

The Engineering Department takes an active role in all engineering and construction projects for the county. This department is instrumental in preparing the capital improvements program, assisting in the preparation of "requests for proposals", project scheduling, advertising, contractor recommendations, and review of pay estimates.

		2002	2003	2004
		Actual	Budget	Budget
Road & Bridge Fund				
010 - 0115		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	180,092	231,652	274,385
5005	Temporary Part Time			6,000
5010	Operational Allowance		6,000	
5301	Fica County Share	13,062	17,646	21,045
5303	Retirement County Share	10,357	16,635	21,001
5304	Health Life Insurance	11,173	20,848	23,740
5305	Worker Compensation	23,684	45,611	45,611
5306	Unemployment Tax	2,360	3,065	3,477
Total Personnel Expense		240,728	341,457	395,259
5601	Administrative Travel	2,455	7,000	7,000
5602	Local Mileage	1,209	2,000	2,000
6001	Office Supplies	3,482	5,000	5,000
6005	Postage	257	2,000	2,000
6007	Dues & Memberships	204	500	500
6010	Books & Subscriptions	84	1,000	1,000
6011	Training & Education	3,701	4,000	4,000
6204	Fuel & Lubricants	100	2,500	2,500
6205	Materials & Supplies	1,282	2,000	2,000
6224	Minor Aparatus & Tools			
6402	Repairs & Maint Equipment	350	1,500	1,500
6403	Repairs & Maint Vehicles	13	700	700
Total Operating Expense		13,137	28,200	28,200
Total Departmental Expense		253,865	369,657	423,459
Total Personnel Budgeted		4	6	6

Budget & Records General

Department 7001

Jose L. Rodriguez

The Budget and Records Department of the Road and Bridge Fund prepares and maintains records and reports of all expenditures of operations, personnel, vehicles, and equipment. The department also prepares and monitors performance of the fund's budget. The Road and Bridge Superintendent serves at the discretion of the Commissioners Court.

		2002	2003	2004
Road & Bridge Fund		Actual	Budget	Budget
010 - 7001		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	245,927	331,233	414,433
5301	Fica County Share	17,854	25,339	31,704
5303	Retirement County Share	14,159	23,186	31,041
5304	Health Life Insurance	26,287	43,523	59,350
5305	Worker Compensation	14,264	15,577	16,133
5306	Unemployment Tax	3,091	4,273	5,139
Total Personnel Expense		321,582	443,131	557,800
5601	Administrative Travel	644	1,500	3,000
6001	Office Supplies	1,995	3,500	3,000
6004	Telephone	1,153	1,500	1,500
6005	Postage	73	400	400
6007	Dues & Memberships	50	110	110
6059	IH35 Coalition Assessment	30,800	20,000	18,000
6402	Repairs & Maint Equipment	2,676	7,000	8,000
6732	Right of Way Acquisition		1,000	5,000
Total Operating Expense		37,391	35,010	39,010
Total Departmental Expense		358,973	478,141	596,810
Total Personnel Budgeted		10	10	15

Road Maintenance General

Department 7002

Jose L. Rodriguez

The Road Maintenance Department of the Road and Bridge Department is responsible for the maintenance and improvement of all county roads and bridges in Webb County. The Road and Bridge Superintendent serves at the discretion of the Commissioners' Court.

Road & Bridge Fund 010 - 7002		2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
5001	Payroll Cost	947,229	1,253,523	1,285,923
5301	Fica County Share	70,213	95,894	98,374
5303	Retirement County Share	54,953	87,746	96,316
5304	Health Life Insurance	161,176	229,487	233,444
5305	Worker Compensation	231,649	297,523	305,371
5306	Unemployment Tax	12,071	16,170	15,946
Total Personnel Expense		1,477,291	1,980,343	2,035,374
6011	Training & Education	1,490	1,000	14,000
6014	Equipment Rental	7,650	9,500	5,500
6022	Professional Services	12,066	8,000	6,000
6201	Utilities	67,918	72,000	75,000
6202	Uniforms	12,018	24,000	30,000
6204	Fuel & Lubricants	116,940	134,957	135,000
6205	Materials & Supplies	173,158	176,801	360,000
6224	Minor Aparatus & Tools		8,242	2,000
6402	Repairs & Maint Equipmen			50,000
6403	Repairs & Maint Vehicles	130,504	152,000	150,000
6404	Repairs & Maint Bridges	36,766	45,000	40,000
6405	Repairs & Maint Roads			140,000
6410	Repairs & Maint Watr Well	30,015	50,000	33,000
6502	Janitorial Supplies	49	2,000	2,000
6703	Landfill Fees	73,791	81,000	75,000
6703-01	Landfill Fees Non Resid			
6703-02	Landfill Fees Resident			
Total Operating Expense		662,365	764,500	1,117,500
8801	Capital Outlay	151,894	455,929	
Total Capital Expense		151,894	455,929	
Total Departmental Expense		2,291,550	3,200,772	3,152,874
Total Personnel Budgeted		54	54	59

Other Sources & Uses

Department 9501

This department under the Road and Bridge Fund has been created for the purpose of recording moneys going out of the Road and Bridge fund into other funds.

		2002	2003	2004
Road & Bridge Fund		Actual	Budget	Budget
010 - 9501		Expenditures	Expenditures	Expenditures
9302	Transfer Out General Fund	226,774	202,000	289,487
	Total Transfers Out	226,774	202,000	289,487
	Total Departmental Expense	226,774	202,000	289,487

014 VEHICLE INVENTORY TAX

The fund accounts for Vehicle Inventory Tax (interest & penalties) imposed on dealerships to defray the Tax Office's Motor Vehicle Department's expenditures

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Vehicle Inventory Tax Fund				
014 - 0300 Treasurer Revenues				
3601	Depository Interest		6,000	
	Total Revenues		6,000	
 014 - 0700 Tax Assessor Collector Revenues				
3021	Penalty & Interest		6,000	6,000
3065-01	VIT Overage	14,138	10,836	8,000
3108-01	Tax Assessor Service Fees		15,000	18,000
	Total Revenues	14,138	31,836	32,000

Tax Assessor Collector

Department 0700

Patricia A. Barrera

		2002	2003	2004
		Actual	Budget	Budget
Vehicle Inventory Tax Fund				
014 - 0700		Expenditures	Expenditures	Expenditures
6034	Insurance Vehicles		1,400	1,400
6205	Materials & Supplies		2,500	2,000
6224	Minor Aparatus & Tools		13,200	8,000
6403	Repairs & Maintenance Vehicles		1,400	1,000
Total Operating Expense			18,500	12,400
Total Departmental Expense			18,500	12,400

Capital Leases Principal

Department 9101

		2002	2003	2004
Vehicle Inventory Tax Fund		Actual	Budget	Budget
014 - 9101		Expenditures	Expenditures	Expenditures
9809	Capital Lease Tax Ass&Col	15,251	16,033	16,854
	Total Capital Expense	15,251	16,033	16,854
	Total Departmental Expense	15,251	16,033	16,854

<h2 style="text-align: center;">Capital Leases Interest</h2> <h3 style="text-align: center;">Department 9102</h3>

		2002	2003	2004
Vehicle Inventory Tax Fund		Actual	Budget	Budget
014 - 9102		Expenditures	Expenditures	Expenditures
9909	Interest Tax Off	4,084	3,303	2,482
Total Capital Expense		4,084	3,303	2,482
Total Departmental Expense		4,084	3,303	2,482

016-JUSTICE COURT TECHNOLOGY FUND

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Justice Court Technology Fund				
016 - 1040 Justice of the Peace Precinct 1 Place 1 Revenues				
3210	Justice Court Tech Fee	8,164		4,084
	Total Revenues	8,164		4,084
016 - 1041 Justice of the Peace Precinct 1 Place 2 Revenues				
3210	Justice Court Tech Fee	530		2,301
	Total Revenues	530		2,301
016 - 1042 Justice of the Peace Precinct 2 Place 1 Revenues				
3210	Justice Court Tech Fee	3,575		9,625
	Total Revenues	3,575		9,625
016 - 1045 Justice of the Peace Precinct 2 Place 2 Revenues				
3210	Justice Court Tech Fee			1,796
	Total Revenues			1,796
016 - 1043 Justice of the Peace Precinct 3 Revenues				
3210	Justice Court Tech Fee	2,040		2,684
	Total Revenues	2,040		2,684
016 - 1044 Justice of the Peace Precinct 4 Revenues				
3210	Justice Court Tech Fee	10,417		40,699
	Total Revenues	10,417		40,699

Justice of the Peace Precinct 1 Place 1

Department # 1040

Hector J. Liendo, Judge

		2002	2003	2004
Justice Court Technology Fund		Actual	Budget	Budget
016 - 1040		Expenditures	Expenditures	Expenditures
8801	Capital Outlay		8,164	12,248
	Total Capital Expense		8,164	12,248
Total Departmental Expense			8,164	12,248

Justice of the Peace Precinct 1 Place 2

Department # 1041

Daniel Valdez, Judge

		2002	2003	2004
Justice Court Technology Fund		Actual	Budget	Budget
016 - 1041		Expenditures	Expenditures	Expenditures
8801	Capital Outlay		530	2,831
	Total Capital Expense		530	2,831
Total Departmental Expense			530	2,831

Justice of the Peace Precinct 2 Place 1

Department # 1042

Santos Benavides, Judge

		2002	2003	2004
Justice Court Technology Fund		Actual	Budget	Budget
016 - 1042		Expenditures	Expenditures	Expenditures
8801	Capital Outlay		5,615	13,200
	Total Capital Expense		5,615	13,200
Total Departmental Expense			5,615	13,200

Justice of the Peace Precinct 2 Place 2

Department # 1045

Ricardo Rangel, Judge

		2002	2003	2004
Justice Court Technology Fund		Actual	Budget	Budget
016 - 1045		Expenditures	Expenditures	Expenditures
8801	Capital Outlay			1,796
	Total Capital Expense			1,796
Total Departmental Expense				1,796

Justice of the Peace Precinct 3

Department # 1043

Alfredo Garcia, Jr., Judge

		2002	2003	2004
Justice Court Technology Fund		Actual	Budget	Budget
016 - 1043		Expenditures	Expenditures	Expenditures
8801	Capital Outlay			4,724
	Total Capital Expense			4,724
Total Departmental Expense				4,724

Justice of the Peace Precinct 4

Department # 1044

Oscar O. Martinez, Judge

		2002	2003	2004
Justice Court Technology Fund		Actual	Budget	Budget
016 - 1044		Expenditures	Expenditures	Expenditures
6224	Minor Aparatus & Tools		3,889	
8801	Capital Outlay		6,528	47,227
Total Capital Expense			10,417	47,227
Total Departmental Expense			10,417	47,227

166 - CONSTABLE'S FEDERAL EQUITABLE SHARING FORFEITURE FUND

This fund is established to account for forfeit revenues that are for law enforcement purposes.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Constable Equitable Share Fund				
166 - 2500 Constable Pct 1 Revenues				
3351	Federal Forfeitures			25,112
3601	Depository Interest	3,223		
Total Revenues		3,223		25,112

Constable Precinct 1

Department 2500

Raul Hinojosa

Constable Equitable Share Fund 166 - 2500		2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
5001	Payroll Cost	1,913	3,414	3,554
5003	Overtime Pay	5,693	7,432	7,446
5301	Fica County Share	189	263	842
5303	Retirement County Share	142	240	816
5305	Worker Compensation	228	317	1,018
5306	Unemployment Tax		44	136
6011	Training & Education	713	1,800	1,810
6014	Equipment Rental	1,625	3,470	3,300
6202	Uniforms		1,286	
6224	Minor Aparatus & Tools	38,263	22,250	1,961
6403	Repairs & Maint Vehicles	1,170		
6707	Drug Free Campaign			1,120
6708	Expense For Other Law En	5,000		4,109
Total Personnel Expense		54,936	40,516	26,112
8801	Capital Outlay	78,215	26,850	
Total Capital Expense		78,215	26,850	
Total Departmental Expense		133,151	67,366	26,112

167 - DISTRICT ATTORNEY'S STATE FORFEITURE FUND

This fund is established to account for forfeit revenues that are for law enforcement purposes.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
DA State Forfeiture Fund				
167 - 1100 District Attorney Revenues				
3352	State Forfeitures	110,807		
3601	Depository Interest	1,068		
Total Revenues		111,875		

District Attorney

Department 1100

Jose M. Rubio, Jr.

		2002	2003	2004
DA State Forfeiture Fund		Actual	Budget	Budget
167 - 1100		Expenditures	Expenditures	Expenditures
5005	Temporary Part Time	27,554	40,000	40,000
5301	Fica County Share	2,117	3,060	3,060
5305	Worker Compensation	185	268	268
5306	Unemployment Tax	346	516	516
Total Personnel Expense		30,202	43,844	43,844
5007	Investigation	1,000	500	
5601	Administrative Travel	2,875	1,000	1,000
6001	Office Supplies		1,000	
6007	Dues & Memberships	495	1,800	1,000
6011	Training & Education		1,495	1,000
6022	Professional Services		200	
6205	Materials & Supplies		1,000	2,000
6224	Minor Aparatus & Tools		1,700	8,000
6707	Drug Free Campaign	2,922	21,816	10,000
6708	Expense For Other Law Enf		3,000	
6791	Other Expenses		100	
Total Operating Expense		7,292	33,611	23,000
Total Departmental Expense		37,494	77,455	66,844

Other Sources & Uses

Department 9501

		2002	2003	2004
District Attorney State Forfeiture Fund		Actual	Budget	Budget
167 - 9501		Expenditures	Expenditures	Expenditures
9301	Transfer Out	16,158		
	Total Transfers Out	16,158		
	Total Departmental Expense	16,158		

168 - SHERIFF'S STATE FORFEITURE FUND

This fund is established to account for forfeit revenues that are for law enforcement purposes.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Sheriff State Forfeiture Fund				
168 - 2001 Sheriff Bargaining Unit Revenues				
3352	State Forfeitures	39,460	16,700	412,268
3601	Depository Interest	2,971	5,000	3,140
	Total Revenues	42,431	21,700	415,408

Sheriff Bargaining Unit

Department 2001

Juan Garza

		2002	2003	2004
Sheriff State Forfeiture Fund		Actual	Budget	Budget
168 - 2001		Expenditures	Expenditures	Expenditures
5001	Payroll Costs		24,382	24,382
5002	Incentive Pay		1,000	1,000
5004	Longevity Pay		400	400
5007	Investigation		20,000	
5009	Uniform Allownce		400	400
5301	FICA County County Share		2,003	2,003
5303	Retirement County Share		1,516	1,961
5304	Health Life Insurance		2,739	2,739
5305	Worker Compensation		2,292	2,422
5306	Unemployment Tax		309	325
Total Personnel Expense			55,041	35,632
6007	Dues & Memberships		1,000	1,000
6011	Training & Education	9,801	10,000	10,000
6014	Equipment Rental	10,648	25,000	25,000
6205	Materials & Supplies		4,545	1,000
6224	Minor Aparatus & Tools	3,165	36,758	10,000
6401	Repairs & Maint Buildings		1,000	1,000
6708	Expense For Other Law En	5,000		
6403	Repairs & Maint Vehicles	1,000	2,000	2,000
6707	Drug Free Campaign	1,000	5,000	2,000
Total Operating Expense		30,614	85,303	52,000
8801	Capital Outlay	42,711	60,242	305,929
Total Capital Expense		42,711	60,242	305,929
Total Departmental Expense		73,325	200,586	393,561
Total Personnel Budgeted			2	2

169 - DISTRICT ATTORNEY'S FEDERAL EQUITABLE SHARING FORFEITURE FUND

This fund is established to account for forfeit revenues that are for law enforcement purposes.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
DA Equitable Sharing Fund				
169 - 1100 District Attorney Revenues				
3351	Federal Forfeitures	367,983		375,000
3601	Depository Interest	4,963		
	Total Revenues	372,946		375,000

DA Equitable Sharing Fund
169 - 9501 Other Sources and Uses Revenues

3851	Transfers In	16,158		
	Total Revenues	16,158		

District Attorney**Department 1100****Jose M. Rubio, Jr.**

		2002	2003	2004
DA Equitable Sharing Fund		Actual	Budget	Budget
169 - 1100		Expenditures	Expenditures	Expenditures
5001	Payroll Cost		65,629	69,493
5003	Overtime Pay	12,988	9,500	
5005	Temporary Part Time	34,055	50,000	40,000
5301	Fica County Share	3,689	9,464	8,652
5303	Retirement County Share	882	7,890	5,475
5304	Health Life Insurance	190	5,022	6,544
5305	Worker Compensation	1,645	9,771	5,073
5306	Unemployment Tax	660	1,907	1,402
Total Personnel Expense		54,109	159,183	136,639
5007	Investigation		1,000	1,000
5601	Administrative Travel	9,745	9,507	
6007	Dues & Memberships		150	
6011	Training & Education	8,466	2,000	
6014	Equipment Rental	11,455	2,000	
6202	Uniforms	7,585	2,292	5,100
6205	Materials & Supplies	2,991	3,000	
6224	Minor Aparatus & Tools	38,292	61,593	23,900
6707	Drug Free Campaign	32,516	26,500	25,000
6708	Expense For Other Law Enf	1,030	4,500	3,500
7211-06	Bullet Proof Vests		5,100	
8408	Office Equipment		1,413	
Total Operating Expense		112,080	119,056	58,500
8801	Capital Outlay	29,048		
Total Capital Expense		29,048		
Total Departmental Expense		195,237	278,239	195,139
Total Personnel Budgeted		1	1	2

Other Sources & Uses

Department 9501

		2002	2003	2004
Road & Bridge Fund		Actual	Budget	Budget
169 - 9501		Expenditures	Expenditures	Expenditures
9301	Transfer Out	7,976		
	Total Transfers Out	7,976		
	Total Departmental Expense	7,976		

170 - SHERIFF FEDERAL EQUITABLE SHARING FORFEITURE FUND

This fund is established to account for forfeiture revenues that are for law enforcement purposes.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Sheriff Equitable Sharing				
170 - 2001 Sheriff Bargaining Unit Revenues				
3351	Federal Forfeitures	2,819	151,126	151,126
3601	Depository Interest	2,205	500	500
Total Revenues		5,024	151,626	151,626

Sheriff Bargaining Unit

Department 2001

Juan Garza

		2002	2003	2004
Sheriff Bargaining Unit		Actual	Budget	Budget
170 - 2001		Expenditures	Expenditures	Expenditures
5007	Investigation		20,000	16,626
6202	Uniforms	13,000	35,000	35,000
6224	Minor Aparatus & Tools		36,000	100,000
Total Personnel Expense		13,000	91,000	151,626
Total Departmental Expense		13,000	91,000	151,626

171 - CONSTABLE, PRECINCT 4 FEDERAL FORFEITURE FUND

This fund is established to account for forfeiture revenues that are for law enforcement purposes.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Constable Precinct.4 Federal Forfeiture Fund				
171 - 2502 Constable Precinct.4 Federal Forfeiture Revenues				
3351	Federal Forfeitures	7,924	5,000	5,000
3601	Depository Interest	121		
Total Revenues		8,045	5,000	5,000

Constable Precinct 4

Department 2502

Agustin M. "Tino" Juarez

		2002	2003	2004
Constable Precinct.4 Federal Forfeiture Fund		Actual	Budget	Budget
171 - 2502		Expenditures	Expenditures	Expenditures
6403	Repairs & Maint Vehicles	72		2,000
	Total Operating Expense	72		2,000
8801	Capital Outlay		10,000	6,000
	Total Capital Expense		10,000	6,000
Total Departmental Expense		72	10,000	8,000

227 - DRUG IMPACT COURT RESERVE

Revenues are from fines levied by the Drug Impact Court. This fund is to build a reserve for current expenditures and future Drug Impact Court grants.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Drug Impact Court Reserve Fund				
227 - 1021 Drug Impact Court Revenues				
3306	Non Traffic Fines	380,534	312,000	312,000
	Total Revenues	380,534	312,000	312,000

Drug Impact Court

Department 1021

Manuel R. Flores, Judge

		2002	2003	2004
Drug Impact Court Reserve Fund		Actual	Budget	Budget
227 - 1021		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	165,851	176,932	181,487
5002	Incentive Pay	1,558	1,500	1,500
5004	Longevity Pay	1,344	1,296	1,296
5011	Sick Leave Buy Back		1,033	1,033
5301	Fica County Share	12,567	13,828	14,177
5303	Retirement County Share	9,717	12,653	13,880
5304	Health Life Insurance	16,868	19,783	19,784
5305	Worker Compensation	4,376	4,598	4,629
5306	Unemployment Tax	2,595	2,332	2,298
Total Personnel Expense		214,876	233,955	240,084
6001	Office Supplies	318	2,000	2,000
6005	Postage		1,200	1,200
6007	Dues & Memberships		50	50
6011	Training & Education	1,404	3,000	4,000
6022	Professional Services	17,520	33,500	20,000
6026	Visiting Judge	11,600	15,000	15,000
6205	Materials & Supplies	2,949	2,750	3,000
6224	Minor Aparatus & Tools	67,890	250	
6402	Repairs & Maint Equipment	1,796	2,500	3,500
Total Operating Expense		103,477	60,250	48,750
8801	Capital Outlay			25,000
Total Capital Expense				25,000
Total Departmental Expense		318,353	294,205	313,834
Total Personnel Budgeted		5	5	5

330 - COURTHOUSE SECURITY FEES FUND

This fund is established to account for fees collected by the District Clerk, County Clerk and Adult Probation authorized by state law to cover courthouse security costs.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Courthouse Security Fees Fund				
330 - 1040 Justice of Peace Pct 1 Place 1 Revenues				
3118	Courthouse Security Fees	8,214	11,000	3,000
	Total Revenues	8,214	11,000	3,000
330 - 1041 Justice of Peace Pct 1 Place 2 Revenues				
3118	Courthouse Security Fees	3,244	3,000	3,000
	Total Revenues	3,244	3,000	3,000
330 - 1042 Justice of Peace Pct 2 Revenues				
3118	Courthouse Security Fees	5,087	5,000	7,500
	Total Revenues	5,087	5,000	7,500
330 - 1043 Justice of Peace Pct 3 Revenues				
3118	Courthouse Security Fees	2,163	2,000	2,000
	Total Revenues	2,163	2,000	2,000
330 - 1044 Justice of Peace Pct 4 Revenues				
3118	Courthouse Security Fees	15,960	12,000	30,000
	Total Revenues	15,960	12,000	30,000
330 - 1045 Justice of Peace Pct 2 Place 2 Revenues				
3118	Courthouse Security Fees		3,750	1,000
	Total Revenues		3,750	1,000
330 - 1110 District Clerk Revenues				
3118	Courthouse Security Fees	72,440	65,000	75,000
	Total Revenues	72,440	65,000	75,000
330 - 1120 County Clerk Revenues				
3118	Courthouse Security Fees	43,304	45,000	45,000
	Total Revenues	43,304	45,000	45,000

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
330 - 1200 Basic Supervision Revenues				
3118	Courthouse Security Fees	2,598	2,500	3,000
	Total Revenues	2,598	2,500	3,000
	Total Fund Rvenue	153,010	145,500	169,500

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Courthouse Security Fees Fund				
330 - 9501				
9302	Transfer Out General Fund	160,000	160,000	160,000
Total Transfers Out		160,000	160,000	160,000
Total Departmental Expense		160,000	160,000	160,000

335 - DISTRICT ATTORNEY HOT CHECK FEE FUND

This fund is established to account for fees for the collections of insufficient funds checks. Proceeds are used for the District Attorney's Office.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Dist. Atty Hot Check Fee Fund				
335 - 1100 District Attorney Revenues				
3201	District Attorney Fees	47,740	54,000	54,000
	Total Revenues	47,740	54,000	54,000

District Attorney**Department 1100****Jose M. Rubio, Jr.**

		2002	2003	2004
Dist. Atty Hot Check Fee Fund		Actual	Budget	Budget
335 - 1100		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	31,657	41,102	39,912
5301	Fica County Share	1,691	3,144	3,144
5303	Retirement County Share	1,299	2,878	2,878
5304	Health Life Insurance	1,801		
5305	Worker Compensation	1,327	2,200	2,200
5306	Unemployment Tax	105	530	530
Total Personnel Expense		37,880	49,854	48,664
Total Departmental Expense		37,880	49,854	48,664
Total Personnel Budgeted				
		Supplemental Pay	Supplemental Pay	Supplemental Pay

527 - JAIL MATCH/PATCH PROGRAM

A self funded program which makes available family photographs to inmates during visitations.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Jail Match/Patch Program Fund				
527 - 2060 Jail Bargaining Unit Revenues				
3501	Grant Revenue	7,237		
3536	Revenue In Kind	804		
	Total Revenues	8,041		

Jail Match/Patch Program Fund				
527 - 2063 Jail Inmate Services Revenues				
3411	Inmates Revenue	2,940	2,800	1,700
	Total Revenues	2,940	2,800	1,700

Jail Bargaining Unit

Department 2060

Juan Garza

Jail Match/Patch Program Fund 527 - 2060		2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
6022	Professional Services	7,237		
7231	Expenditures In Kind	804		
Total Operating Expense		8,041		
Total Departmental Expense		8,041		

Jail Inmate Services

Department 2063

Juan Garza

Jail Match/Patch Program Fund 527 - 2063		2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
6205	Materials & Supplies	4,422	2,800	1,700
6224	Minor Aparatus & Tools			
Total Operating Expense		4,422	2,800	1,700
Total Departmental Expense		4,422	2,800	1,700

528 - INMATE COMMISSARY SALES COMMISSION

Revenues are from a percentage of the gross commissary sales and are designated to benefit inmates.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Commissary Sales Commission Fund				
528 - 2063 Jail Inmate Services Revenues				
3412	Commissary Sales Commission	21,232	8,000	22,000
3601	Depository Interest	455	600	100
Total Revenues		21,687	8,600	22,100

Jail Inmate Services

Department 2063

Juan Garza

		2002	2003	2004
Commissary Sales Commission Fund		Actual	Budget	Budget
528 - 2063		Expenditures	Expenditures	Expenditures
6001	Office Supplies	195	100	
6205	Materials & Supplies	1,787	6,000	22,100
6224	Minor Aparatus & Tools			
Total Operating Expense		1,982	6,100	22,100
Total Departmental Expense		1,982	6,100	22,100

DEBT SERVICE FUNDS

These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from the Enterprise funds.

600 - DEBT SERVICE FUND

These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from the Enterprise funds.

Audited Fund Balance as of 9/30/2002	549,232
Estimated Revenues for FY 2002 - 2003	<u>19,336,741</u>
Total Funds Available for FY 2002 - 2003	19,885,973
Estimated Expenditures for FY 2002 - 2003	<u>19,693,153</u>
Estimated Fund Balance as of 09/30/2003	192,820
Estimated Revenues for FY 2003 - 2004	<u>7,012,897</u>
Total Funds Available for FY 2003 - 2004	7,205,717
Estimated Expenditures for FY 2003 - 2004	<u>7,131,196</u>
Estimated Fund Balance as of 9/30/2004	<u><u>74,521</u></u>

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Debt Service Fund				
600 - 0300 Treasurer Revenues				
3601	Depository Interest	139,809	30,000	50,000
3741	Refunds		204,663	213,153
	Total Revenues	139,809	234,663	263,153
600 - 0700 Tax Assessor Collector Revenues				
3001	Current Ad Valorem	4,600,305	5,778,843	6,437,494
3011	Discounts Allowed	(9,400)	(115,577)	(128,750)
3021	Penalty & Interest	36,557	40,000	42,000
3031	Delinquent Ad Valorem	246,986	284,000	284,000
3041	Delinq Penalty & Interest	1,782		
	Total Revenues	4,876,230	5,987,266	6,634,744
600 - 9501 Other Sources and Uses Revenues				
3802-01	Bond Proceeds 2002A 93Re		6,275,000	
3802-02	Bond Proceeds 2002A 94Re		6,335,000	
3805	Bond Refunding Prem/Disc		430,011	
3851	Transfers In	58,000	116,000	115,000
	Total Revenues	58,000	13,156,011	115,000

	2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Debt Service Fund Expenditure Summary			
Certificates of Obligation Principal	2,155,488	3,092,441	3,016,612
Certificates of Obligation Interest & Agent Fees	2,472,295	3,022,572	3,474,412
Loan Principal	127,257	127,812	133,055
Loan Interest	37,877	37,322	32,080
Capital Leases Principal	61,500	395,471	421,289
Capital Leases Interest	38,216	63,835	53,748
	4,892,633	6,739,452	7,131,196

Certificates of Obligation Principal

Department 9001

		2002	2003	2004
Debt Service Fund		Actual	Budget	Budget
600 - 9001		Expenditures	Expenditures	Expenditures
9001	Principal Series 1994	270,000	285,000	305,000
9013	Principal Series 1993	865,000	905,000	
9020	Principal Series 1996	60,000	70,000	75,000
9027	Principal Series 1998	60,000	65,000	70,000
9030	Principal Series 1999	433,951	500,000	535,000
9033	Principal Cert of Partcp			35,000
9035	Principal Series 2000	57,682	75,000	115,000
9047	Principal Series 2001	140,000	80,000	90,000
9050	Principal Series 2002		385,000	145,000
9053	Principal Limitd Tax 2002		390,000	400,000
9056	Princ Ltd Tax 2002 93Ref			705,000
9059	Princ Ltd Tax 2003 94Ref		55,000	
9062	Principal Series CO 2003			335,000
9829-01	2 Motorgraders 1 Paver	112,109	118,802	62,034
9829-02	2 Refuse Trucks	78,500	81,798	63,596
9829-03	5 Dump Trks 2 Watr Trucks	34,431		
9829-04	2 Rollers 2 Compactors	22,205	23,562	25,255
9829-05	Freightliner/Durapatcher	21,610	22,982	18,188
9834-01	Capital Lease MitelNtwrks		35,296	37,539
Total Principal Expense		2,155,488	3,092,441	3,016,612
Total Departamental Expense		2,155,488	3,092,441	3,016,612

Certificates of Obligation Interest & Agent Fees Department 9002

Debt Service Fund		2002	2003	2004
600 - 9002		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
9002	Interest Series 1994	368,274	189,768	10,103
9003	Paying Agent Fee 1994	495	944	1,000
9014	Interest Series 1993	398,743	21,720	
9015	Paying Agent Fee 1993	470	500	
9021	Interest Series 1996	25,915	21,170	15,878
9022	Paying Agent Fee 1996	557	557	1,000
9028	Interest Series 1998	334,863	332,378	329,643
9029	Paying Agent Fee 1998		1,000	1,000
9031	Interest Series 1999	698,526	727,454	696,404
9032	Paying Agent Fee 1999	435	1,000	1,000
9034	Interest Cert of Partcpn			86,975
9036	Interest Series 2000	313,146	403,634	399,093
9037	Paying Agent Fee 2000	435	500	1,000
9038	Paying Agent Fee 1997			1,000
9048	Interest Series 2001	329,966	335,815	329,865
9049	Paying Agent Fee 2001	470	500	1,000
9051	Interest Series 2002		168,063	160,113
9052	Paying Agent Fee 2002		500	1,000
9054	Interest Ser Limitd Tx 0		459,525	447,675
9055	Paying Agent Fee LimTx 02		1,000	1,000
9057	Int Ltd Tax 2002 93Ref		230,084	296,125
9058	Pay Agent Fee 2002 93Ref			1,000
9060	Int Ltd Tax 2003 94Ref		126,460	215,413
9061	Pay Agent Fee 2003 94Ref			1,000
9063	Interest Series CO 2003			475,125
9064	Pay Agent Fee CO 2003			1,000
Total Debt Expense		2,472,295	3,022,572	3,474,412
Total Departmental Expense		2,472,295	3,022,572	3,474,412

Loan Principal Department 9003

		2002	2003	2004
Debt Service Fund		Actual	Budget	Budget
600 - 9003		Expenditures	Expenditures	Expenditures
9024	Principal LoanStarProgram	127,257	127,812	133,055
Total Principal Expense		127,257	127,812	133,055
Total Departmental Expense		127,257	127,812	133,055

Loan Interest Department 9004
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		2002	2003	2004
Debt Service Fund		Actual	Budget	Budget
600 - 9004		Expenditures	Expenditures	Expenditures
9025	Interest LoanStar Program	37,877	37,322	32,080
Total Debt Expense		37,877	37,322	32,080
Total Departmental Expense		37,877	37,322	32,080

Capital Leases Principal Department 9101

		2002	2003	2004
Debt Service Fund		Actual	Budget	Budget
600 - 9101		Expenditures	Expenditures	Expenditures
9809-01	Paragn Mail/Postg by Phon	1,913	13,040	4,946
9829	Capital Lease Road Maint.	59,587	248,396	82,367
9829-06	2002 Compactor & Sweeper		15,651	15,347
9829-07	2003 2Motrgraders Sr20-2		81,891	169,974
9829-11	Lease #884-Five Trucks		36,493	148,655
Total Principal Expense		61,500	395,471	421,289
Total Departamental Expense		61,500	395,471	421,289

Capital Leases Interest

Department 9102

Debt Service Fund		2002	2003	2004
600 - 9102		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
9909-01	IntPargn Mail/Pstg by Phn	1,459	2,472	1,799
9929	Interest Road Maintenance	4,540	6,584	3,135
9929-01	Int2 Motorgraders 1 Paver	14,682	7,991	1,362
9929-02	Interest 2 Refuse Trucks	8,053	4,756	1,320
9929-03	Int5 Dmp Trks 2 Wtr Trcks	409		
9929-04	Int2 Rollers 2 Compactors	5,677	4,321	2,629
9929-05	IntFreightlinr/Duraptcher	3,396	2,026	567
9929-06	Int2002 Cmpactr & Sweeper		2,444	1,354
9929-07	2003 Int 2MtrgrdrsSr20-2		8,445	10,698
9929-11	Lease #884-Five Trucks		3,328	10,630
9934-01	Interest Mitel Networks		21,468	20,254
Total Debt Expense		38,216	63,835	53,748
Total Departmental Expense		38,216	63,835	53,748

Other Sources and Uses Department 9501

		2002	2003	2004
Debt Service Fund		Actual	Budget	Budget
600 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs		301,955	
9026-01	Payments to Escrow Ser 9		6,652,488	
9026-02	Payments to Escrow Ser 9		6,171,223	
Total Debt Expense			13,125,666	
Total Departmental Expense			13,125,666	

601 - WATER & SEWER PARITY BOND FUND

The fund accounts for interest and sinking payments for Texas Waterworks and Sewer System Parity Bonds for the Period from August 1, 2000 to August 1, 2020.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Water & Sewer Parity Bond Fund				
601 - 0300 Webb County Treasurer Revenues				
3741	Refunds		61,863	127,265
	Total Revenues		61,863	127,265
601 - 9501 Other Sources and Uses Revenues				
3851	Transfers In		54,542	
	Total Revenues		116,405	127,265

<p align="center">Certificates Obligation Principal Department 9001</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Water & Sewer Parity Bond Fund				
601 - 9001				
9035	Principal Series 2000		8,000	20,000
	Total Principal Expense		8,000	20,000
Total Departmental Expense			8,000	20,000

<p align="center">Certif Oblig Interest & Agent Fee Department 9002</p>
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		2002	2003	2004
Water & Sewer Parity Bond Fund		Actual	Budget	Budget
601 - 9002		Expenditures	Expenditures	Expenditures
9036	Interest Series 2000	125,708	107,905	106,765
9037	Paying Agent Fee 2000	435	500	500
Total Debt Expense		126,143	116,405	127,265
Total Departmental Expense		126,143	116,405	127,265

602 - PARITY BOND RESERVE FUND

This fund accounts for the deposit of 1/60th of the average annual debt service requirement in the reserve fund in order to retire the last of the Texas Waterworks and Sewer System Parity Bonds.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
PARITY BOND RESERVE FUND				
602 - Webb County Treasurer Revenues				
3601	Depository Interest	675	500	500
	Total Revenues	675	500	500
 602 - 9501 Other Sources and Uses Revenues				
3851	Transfers In	54,652	32,862	37,000
	Total Revenues	54,652	32,862	37,000

CAPITAL PROJECT FUNDS

Capital Project Funds are established to account financial resources used for major capital expenditures or construction of major capital facilities not financed by the Enterprise Fund, Internal Service Funds or Trust Funds.

606 - 911 ADDRESSING PROGRAM

The county will identify all roads, streets, and addresses in non-incorporated areas of Webb County for purposes of utilizing the 911 system. Funds are being generated through Certificates of Obligation Series 1994.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
911 Addressing Program Fund				
606 - 8001 Construction In Progress Revenues				
3601	Depository Interest	2,423	100	
	Total Revenues	2,423	100	

Construction In Progress

Department 8001

		2002	2003	2004
911 Addressing Program Fund		Actual	Budget	Budget
606 - 8001		Expenditures	Expenditures	Expenditures
6224	Minor Aparatus & Tools		3,835	
7409	Rural Addressing	32,368	148,726	45,799
8405	Computerization Costs		7,132	10,000
Total Capital Expense		32,368	159,693	55,799
Total Departmental Expense		32,368	159,693	55,799

610 - RIO BRAVO WASTE TREATMENT PLANT FUND

These funds will be used to start up the project which will be principally financed by the Farmers Home Administration through a grant of \$4.3 million. Rio Bravo is a densely populated residential community in southern Webb County.

<p style="text-align: center;">Rio Bravo Waste Treatment Department 3002</p>
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		2002	2003	2004
Rio Bravo Capital Project Fund		Actual	Budget	Budget
610 - 3002		Expenditures	Expenditures	Expenditures
6022	Professional Services		82,355	82,355
	Total Capital Expense		82,355	82,355
	Total Departmental Expense		82,355	82,355

Land Buildings Equipment

Department 8000

		2002	2003	2004
Rio Bravo Capital Project Fund		Actual	Budget	Budget
610 - 8000		Expenditures	Expenditures	Expenditures
8601	Construction In Progress	184,185	31,067	808
8002	Land Acquisition		13,117	
Total Capital Expense		184,185	44,184	808
Total Departmental Expense		184,185	44,184	808

Construction-Wastewater

Department 8006

		2002	2003	2004
Rio Bravo Capital Project Fund		Actual	Budget	Budget
610 - 8006		Expenditures	Expenditures	Expenditures
6022-5	Prof Services-Survey		42,830	42,830
6022-6	Prof Serv-Geotechnical		5,500	5,500
6022-7	Prof Serv-Inspection		33,300	33,300
6022-8	Prof Serv-Testing		5,500	5,500
6022-10	ProfServ-Legal/Fiscal		21,857	21,857
6022-11	ProfServ-Legal/Bond Issua		11,100	11,100
6023-6	ContServ-DesignPhase Eng	144,190		
6023-7	ContSrv-ConstructPhase Eng		26,640	26,640
6099-4	AdminExp/Construction		11,100	11,100
6791-1	Other Exp-Project Perform		6,660	6,660
8207	Water Rights Purchase		256,906	256,906
8801-11	CapOutlay-Water		1,109,800	1,109,800
Total Capital Expense		144,190	1,531,193	1,531,193
Total Departmental Expense		144,190	1,531,193	1,531,193

614 - SERIES 2000 INTEREST INCOME

Funds are being generated through Certificates of Obligation, Series 2000 Interest Income. This fund accounts for Rio Bravo Waste Treatment Plant Project and arbitrage rebate.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Series 2000 Interest Income Fund				
614 - 8000 Land Buildings Equipment Revenues				
3601	Depository Interest	142,207	9,388	5,000
	Total Revenues	142,207	9,388	5,000

<p style="text-align: center;">Land Buildings Equipment Department 8000</p>

Series 2000 Interest Income Fund		2002	2003	2004
614 - 8000		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
6224	Minor Aparatus & Tools	4,410		
8601	Construction In Progress	4,761,472	158,492	
8602-2	CIP LoanStar	7,705		
Total Capital Expense		4,773,587	158,492	
Total Departmental Expense		4,773,587	158,492	

623- WEBB COUNTY CAPITAL OUTLAY SERIES 1999

This fund accounts for capital outlay. Funds are being generated through Certificates of Obligation Series 1999.

		2002	2003	2004
		Actual	Budget	Budget
		Revenue	Revenue	Revenue
Capital Outlay Bonds Fund				
623 - 0300 Treasurer Revenues				
3601	Depository Interest	6		
3741	Refunds	11,250		
Total Revenues		11,256		

Capital Outlay

Department 623 -

Webb County Capital Outlay Series 1999 Fund 623 - xxxx	2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
0101 - 8801 Commissioners Court	5,000	286,459	247,733
0102 - 8801 Planning & Physical Development	28,139	106,115	29,675
0106 - 6224 Minor Aparatus & Tools	4,588		
0200 - 6224 Minor Aparatus & Tools	95,964	3,313	
0200 - 8801 County Judge	48,738	223,463	15,647
0300-6224 Minor Aparatus & Tools	8,686		
0400 - 6224 Minor Aparatus & Tools	9,018	2,276	
0400 - 8801 Auditor		56,526	21,072
1043 - 8801 Justice of the Peace Precinct 3		25,000	25,000
1044 - 6224 Minor Aparatus & Tools	7,462	2,153	
1044 - 8801 Justice of the Peace Precinct 4	102,355	4,901	
1100 - 8801 District Attorney	5,747		
1101 - 6224 Minor Aparatus & Tools	9,345		
1111 - 6224 Minor Aparatus & Tools	6,176		
7001 - 6224 Minor Aparatus & Tools	913		
Total Capital Expense	332,131	710,206	339,127

624 - Law Enforcement Project

This fund accounts for capital outlay. Funds are being generated through Certificates of Obligation.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Law Enforcement Project Fund				
624 - 8000 Land Buildings Equipment Revenues				
3601	Depository Interest	9,890	250	
Total Revenues		9,890	250	

<p style="text-align: center;">Land Buildings Equipment Department 8000</p>

		2002	2003	2004
Law Enforcement Project Fund		Actual	Budget	Budget
624 - 8000		Expenditures	Expenditures	Expenditures
6224	Minor Aparatus & Tools	7,728	2,363	
8401	Furniture & Fixtures	99,300		
8601	Construction In Progress	42,594	800	
8601-3	Construction In Progress	51,580	124,765	92,498
Total Capital Expense		201,202	127,928	92,498
Total Departmental Expense		201,202	127,928	92,498

625 - INTERNATIONAL BRIDGE # 5

Webb County intends to build an International Bridge in the southern part of county where the inner and outer loop unites at Mangana Hein Road. This location is also ideal for Nuevo Laredo, Tamaulipas, Mexico, because it ties into its inner and outer loop and to Mexico's International Highway No. 85 that connects to the interior of Mexico

<p style="text-align: center;">Construction In Progress Department 8001</p>
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		2002	2003	2004
International Bridge #5 Fund		Actual	Budget	Budget
625 - 8001		Expenditures	Expenditures	Expenditures
6022	Professional Services	759,328		
6099-3	Admin Exp/Pre-Constructio	13,800		
Total Capital Expense		773,128		
Total Departmental Expense		773,128		

International Bridge Department 8104

		2002	2003	2004
International Bridge #5 Fund		Actual	Budget	Budget
625 - 8104		Expenditures	Expenditures	Expenditures
6022	Professional Services	448,095	317,345	158,519
6099-3	AdminExp/Pre-Construction	13,167	23,699	25,000
6224	Minor Aparatus & Tools		1,301	
8601	Construction In Progress		177,107	25,000
Total Capital Expense		461,262	519,452	208,519
Total Departmental Expense		461,262	519,452	208,519

627 - CERTIFICATES OF OBLIGATION SERIES 2001 INTEREST INCOME

Funds are being generated through Certificates of Obligation, Series 2001 Interest Income. This fund accounts for the following capital projects: Villa Antigua Land Acquisition & Restoration Project; International Bridge Engineering & Technical Assistance Contracts & Construction; Park Development; County Morgue – Land Acquisition & Construction; Capital Outlay; Expansion, Rehabilitation or Construction of Additional Facilities or Buildings in Webb County; Land Acquisition for Road & Highway and Other County Improvements; and Upgrade or Replace AS400 Main System Equipment & Related Expenditures.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
C. O. SERIES 2001 INTEREST INCOME FUND				
627 - 0300 Treasurer Revenues				
3601	Depository Interest	131,483	50,000	15,000
	Total Revenues	131,483	50,000	15,000

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
C. O. SERIES 2001 INTEREST INCOME FUND		Actual	Budget	Budget
627 - 9501		Expenditures	Expenditures	Expenditures
9301	Transfer Out		27,577	
	Total Capital Expense		27,577	
Total Departmental Expense			27,577	

655 - Library Construction Fund

This project was established for the construction of two public libraries which will be located at the Larga Vista Community Center and in El Cenizo, Texas.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Library Construction Fund				
655 - 9501 Other Sources and Uses Revenues				
3858	Transfers In Gen Fund		300,000	
	Total Revenues		300,000	

Commissioner Precinct 4

Department 0204

David R. Cortez

		2002	2003	2004
Library Construction Fund		Actual	Budget	Budget
655 - 0204		Expenditures	Expenditures	Expenditures
8801	Capital Outlay			35,736
	Total Capital Expense			35,736
Total Departmental Expense				35,736

Larga Vista Library

Department 6110

		2002	2003	2004
Library Construction Fund		Actual	Budget	Budget
655 - 6110		Expenditures	Expenditures	Expenditures
6022	Professional Services		15,000	2,350
8601	Construction In Progress		135,000	6,010
Total Capital Expense			150,000	8,360
Total Departmental Expense			150,000	8,360

<p style="text-align: center;">El Cenizo Library Department 6111</p>
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		2002	2003	2004
Library Construction Fund		Actual	Budget	Budget
655 - 6111		Expenditures	Expenditures	Expenditures
6022	Professional Services		15,000	15,000
8601	Construction In Progress		135,000	13,463
Total Capital Expense			150,000	28,463
Total Departmental Expense			150,000	28,463

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Library Construction Fund				
655 - 9501				
9301	Transfer Out			211,997
	Total Capital Expense			211,997
Total Departmental Expense				211,997

657 – CERTIFICATES OF OBLIGATION, SERIES 2003 INTEREST INCOME

Funds are being generated through Certificates of Obligation, Series 2003 Interest Income. This fund accounts for the following capital projects: Park Development; Tex-Mex Purchase; Capital Outlay; Road & Bridge Improvements; International Bridge # 5; Rain Enhancement Program; R-O-W Acquisition for Colonias, Road & Drainage Studies, and Other County Improvements; Casa Blanca Golf Course; North Shiloh Community Center; Carrizo-Wilcox Aquifer Secondary Water Source; Casa Blanca Lake Rehabilitation – Dredging; and L.I.F.E. Downs Repairs & Improvements.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Series 2003 Interest Fund				
657 - 0300 Webb County Treasurer				
3601	Depository Interest			25,000
	Total Revenues			25,000

658 - PARK DEVELOPMENT SERIES 2003 FUND

This program is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

The program is designed to provide equitable distribution of recreational opportunities throughout the County of Webb with emphasis on recreational projects for the benefit and use of residents located within Webb County's residential areas of the rural communities and "colonias".

		2002	2003	2004
		Actual	Budget	Budget
		Revenue	Revenue	Revenue
Park Development Sr 2003 Fund				
658 - 9501 Other Sources and Uses				
3802	Bond Proceeds			2,000,000
	Total Revenues			2,000,000

County Park Development Department 8103
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		2002	2003	2004
Park Development Sr 2003 Fund		Actual	Budget	Budget
658 - 8103		Expenditures	Expenditures	Expenditures
8710-1	Park Development			488,980
8710-2	Park Development			488,980
8710-3	Park Development			488,980
8710-4	Park Development			488,980
Total Capital Expense				1,955,920
Total Departmental Expense				1,955,920

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
Park Development Sr 2003 Fund		Actual	Budget	Budget
658 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs			44,080
	Total Capital Expense			44,080
Total Departmental Expense				44,080

659 - TEX MEX PURCHASE FUND

The County has contracted to purchase the land and building located at 1200 Washington Street in Laredo, Texas, legally known as Lots 1, 2, 3, & 4 and the South one-half of Lots 5 & 6 in Block 197, Western Division, City of Laredo, Webb County, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Tex Mex Purchase Fund				
659 - 9501 Other Sources and Uses				
3802	Bond Proceeds			1,500,000
	Total Revenues			1,500,000

<p style="text-align: center;">Land Buildings Equipment Department 8000</p>
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		2002	2003	2004
Tex Mex Purchase Fund		Actual	Budget	Budget
659 - 8000		Expenditures	Expenditures	Expenditures
8002	Land Acquisition			1,466,940
	Total Capital Expense			1,466,940
Total Departmental Expense				1,466,940

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
Tex Mex Purchase Fund		Actual	Budget	Budget
659 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs			33,060
	Total Capital Expense			33,060
Total Departmental Expense				33,060

660 - CAPITAL OUTLAY SERIES 2003 FUND

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Capital Outlay Sr 2003 Fund				
660 - 9501 Other Sources and Uses				
3802	Bond Proceeds			1,350,000
	Total Revenues			1,350,000

<p>Capital Outlay Department 8108</p>
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		2002	2003	2004
Capital Outlay Sr 2003 Fund		Actual	Budget	Budget
660 - 8108		Expenditures	Expenditures	Expenditures
8801	Capital Outlay			1,320,246
	Total Capital Expense			1,320,246
Total Departmental Expense				1,320,246

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
Capital Outlay Sr 2003 Fund		Actual	Budget	Budget
660 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs			29,754
	Total Capital Expense			29,754
Total Departmental Expense				29,754

661 - ROAD & BRIDGE IMPROVEMENTS SERIES 03 FUND

Paving, reconstruction and or resurfacing of the following roads in Webb County: Espejo-Molina Road and Del Mar Blvd.

Construction and installation of 6 inch flexible base and a chemical that will provide dust control on the following county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

		2002	2003	2004
		Actual	Budget	Budget
		Revenue	Revenue	Revenue
Road & Bridge Improvements 03 Fund				
661 - 9501 Other Sources and Uses				
3802	Bond Proceeds			2,000,000
	Total Revenues			2,000,000

Road & Street Improvements

Department 7501

		2002	2003	2004
Road & Bridge Improvements 03 Fund		Actual	Budget	Budget
661 - 7501		Expenditures	Expenditures	Expenditures
8621	Road Improvements			1,955,920
8621-01	Espejo Molina Road			
8621-02	Dell Mar Blvd			
8621-03	Mangana Hein Road			
8621-04	Jennings Road			
8621-05	Thiesel Road			
8621-06	Wormser Road			
8621-07	Eagle Pass Road			
8621-08	J C Perez Road			
8621-09	El Pico Road			
8621-10	Lincoln-Nicholson Road			
Total Capital Expense				1,955,920
Total Departmental Expense				1,955,920

<p>Other Sources and Uses Department 9501</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Road & Bridge Improvements 03 Fund				
661 - 9501				
9023	Issuance Costs			44,080
	Total Capital Expense			44,080
	Total Departmental Expense			44,080

662 - INTERNATIONAL BRIDGE NO. 5 SERIES 03 FUND

Webb County has completed and submitted the Preliminary Engineering and Environmental Study to the Texas Department of Transportation (TXDOT) as per their "Rules and Regulations". This is the "first formal step" of the International Bridge Application.

The funds requested are for the "second formal step", which is the preparation, submittal and acquiring the "Presidential Permit" from the Federal Government.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
International Bridge No. 5 Sr. 03 Fund				
662 - 9501 Other Sources and Uses				
3802	Bond Proceeds			700,000
	Total Revenues			700,000

<p style="text-align: center;">International Bridge Department 8104</p>

International Bridge No. 5 Sr. 03 Fund		2002	2003	2004
662 - 8104		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
6022	Professional Services			400,000
6099-3	AdminExp/Pre-Construction			184,000
8601	Construction In Progress			100,572
Total Capital Expense				684,572
Total Departmental Expense				684,572

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
International Bridge No. 5 Sr. 03 Fund				
662 - 9501				
9023	Issuance Costs			15,428
	Total Capital Expense			15,428
Total Departmental Expense				15,428

663 - RAIN ENHANCEMENT PROGRAM SERIES 03 FUND

This project consists of the creation of a consortium composed of the United States' and The Republic of Mexico's Federal Agencies, states and counties bordering the Rio Grande River from its mouth (Gulf of Mexico / Brownsville, TX) to Presidio County with the objective of doubling the annual rainfall in each of the respective counties.

The program consists of constructing "ionization towers" and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Rain Enhancement Prog 03 Fund				
663 - 9501 Other Sources and Uses				
3802	Bond Proceeds			1,200,000
	Total Revenues			1,200,000

<p align="center">Rain Enhancement Program Department 0119</p>

		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Rain Enhancement Program 03 Fund				
663 - 0119				
6022	Professional Services			173,552
8601	Construction In Progress			1,000,000
Total Capital Expense				1,173,552
Total Departmental Expense				1,173,552

<p>Other Sources and Uses Department 9501</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Rain Enhancement Prog 03 Fund				
663 - 9501				
9023	Issuance Costs			26,448
	Total Capital Expense			26,448
Total Departmental Expense				26,448

664 – RIGHT-OF-WAY ACQUISITION FOR COLONIAS, ROAD & DRAINAGE STUDIES, AND OTHER COUNTY IMPROVEMENTS

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the "Colonias". It has been successful in receiving approximately \$50,000,000 in grants for that specific purpose.

In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads. The county will also use the funds for Drainage Studies.

		2002	2003	2004
		Actual	Budget	Budget
		Revenue	Revenue	Revenue
R.O.W. Acquisition Sr. 03 Fund				
664 - 9501 Other Sources and Uses				
3802	Bond Proceeds			300,000
	Total Revenues			300,000

<p>ROW Acquisition</p> <p>Department 7101</p>

		2002	2003	2004
R.O.W. Acquisition Sr. 03		Actual	Budget	Budget
664 - 7101		Expenditures	Expenditures	Expenditures
6022	Professional Services			200,000
8002	Land Acquisition			93,388
Total Capital Expense				293,388
Total Departmental Expense				293,388

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
R.O.W. Acquisition Sr 03 Fund		Actual	Budget	Budget
664 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs			6,612
	Total Capital Expense			6,612
Total Departmental Expense				6,612

665 - CASA BLANCA GOLF COURSE SERIES 03 FUND

Casa Blanca Golf Course is an eighteen (18) hole course located on approximately 100 acres of County owned land adjacent to Bob Bullock Loop and South of the Laredo International Airport.

The funds will be used for upgrades and improvements to the sprinkler system, fairways, green, and cart paths used by local golfers on a year round basis.

		2002	2003	2004
		Actual	Budget	Budget
		Revenue	Revenue	Revenue
Casa Blanca Golf Crs Sr03 Fund				
665 - 9501 Other Sources and Uses				
3802	Bond Proceeds			300,000
	Total Revenues			300,000

<p>Golf Course Department 6001</p>

		2002	2003	2004
Casa Blanca Golf Course Sr. 03 Fund		Actual	Budget	Budget
665 - 6001		Expenditures	Expenditures	Expenditures
8601	Construction In Progress			293,388
	Total Capital Expense			293,388
Total Departmental Expense				293,388

<p>Other Sources and Uses Department 9501</p>
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		2002	2003	2004
Casa Blanca Golf Course Sr. 03 Fund		Actual	Budget	Budget
665 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs			6,612
	Total Capital Expense			6,612
Total Departmental Expense				6,612

666 - NORTH SHILOH COMMUNITY CENTER SERIES 03 FUND

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the city of Laredo.

		2002	2003	2004
		Actual	Budget	Budget
		Revenue	Revenue	Revenue
Nth Shiloh Comm Ctr Sr 03 Fund				
666 - 9501 Other Sources and Uses				
3802	Bond Proceeds			200,000
	Total Revenues			200,000

<p style="text-align: center;">North Shiloh Community Center Department 6112</p>

		2002	2003	2004
North Shiloh Community Center Sr. 03 Fund		Actual	Budget	Budget
666 - 6112		Expenditures	Expenditures	Expenditures
6022	Professional Services			50,000
8601	Construction In Progress			145,592
Total Capital Expense				195,592
Total Departmental Expense				195,592

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
North Shiloh Community Center Sr. 03 Fund		Actual	Budget	Budget
666 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs			4,408
	Total Capital Expense			4,408
Total Departmental Expense				4,408

667 – CARRIZO-WILCOX AQUIFER SECONDARY WATER SOURCE SERIES 03 FUND

In conjunction with the Texas Water Development Board's Region "M" Water Plan. Webb County has taken the initiative to explore a secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Carrizo-Wilcox Aquifer Sr. 03 Fund				
667 - 9501 Other Sources and Uses				
3802	Bond Proceeds			200,000
	Total Revenues			200,000

<p style="text-align: center;">Carrizo Wilcox Aquifer Department 0118</p>
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		2002	2003	2004
Carrizo-Wilcox Aquifer Sr. 03 Fund		Actual	Budget	Budget
667 - 0118		Expenditures	Expenditures	Expenditures
6022	Professional Services			25,000
8601	Construction In Progress			170,592
Total Capital Expense				195,592
Total Departmental Expense				195,592

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Carrizo-Wilcox Aquifer Sr. 03 Fund				
667 - 9501				
9023	Issuance Costs			4,408
	Total Capital Expense			4,408
Total Departmental Expense				4,408

668 - CASA BLANCA LAKE REHABILITATION - DREDGING, SERIES 03 FUND

These funds will be used for testing to determine the depth of the lake and obtain measurements of the silt build up (silt accumulation since it was constructed in 1948).

An environmental study will be conducted and the study as well as additional funds will be used through an interlocal agreement with the City of Laredo, to obtain a \$900,000 grant from the Texas Parks & Recreational Department for the dredging of the lake.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Casa Blanca Lake Rehab 03 Fund				
668 - 9501 Other Sources and Uses				
3802	Bond Proceeds			150,000
	Total Revenues			150,000

<p style="text-align: center;">Rehabilitation/Reconstruction Department 4228</p>

		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Casa Blanca Lake Rehabilitation Sr. 03 Fund				
668 - 4228				
6022	Professional Services			146,694
	Total Capital Expense			146,694
Total Departmental Expense				146,694

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Casa Blanca Lake Rehab 03 Fund				
668 - 9501				
9023	Issuance Costs			3,306
	Total Capital Expense			3,306
Total Departmental Expense				3,306

669 - LIFE DOWNS REPAIRS & IMPROVEMENTS SERIES 03 FUND

Reconstruction of buildings that were destroyed by a "Micro Burst Storm". These are improvements to county property used for recreational purposes in the area known as

Laredo International Fair & Exposition (L.I.F.E.).

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Life Downs Improvt's Sr03 Fund				
669 - 9501 Other Sources and Uses				
3802	Bond Proceeds			100,000
	Total Revenues			100,000

<p style="text-align: center;">Rehabilitation/Reconstruction Department 4228</p>

		2002	2003	2004
Life Downs Improvements Sr. 03 Fund		Actual	Budget	Budget
669 - 4228		Expenditures	Expenditures	Expenditures
8601	Construction In Progress			97,796
	Total Capital Expense			97,796
Total Departmental Expense				97,796

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Life Downs Improvements Sr. 03 Fund		Actual	Budget	Budget
669 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs			2,204
	Total Capital Expense			2,204
Total Departmental Expense				2,204

676 - COUNTY MORGUE

Due to the recent condemnation of the city building that Webb County had used as a morgue and the high cost of sending bodies to the San Antonio Medical Examiners Office, Commissioners Court has determined that Webb County must have a new Morgue facility in the immediate future.

<p style="text-align: center;">County Morgue Department 8101</p>
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		2002	2003	2004
County Morgue Fund		Actual	Budget	Budget
676 - 8101		Expenditures	Expenditures	Expenditures
6224	Minor Aparatus & Tools		4,127	
8002	Land Acquisition		50,000	50,000
8601	Construction In Progress		1,416,944	1,321,451
Total Capital Expense			1,471,071	1,371,451
Total Departmental Expense			1,471,071	1,371,451

677 - VILLA ANTIGUA PROJECT

The purpose of the Villa Antigua Cultural Center is to preserve and enhance Laredo and Webb County's historical heritage through the creation of a Cultural Center.

The project will also preserve historic buildings on Zaragoza Street, promote cultural activities and expand the City of Laredo's downtown historic district to San Agustin Plaza. Most importantly, it will provide a major destination tourist attraction for those interested in cultural and heritage activities.

<p>Villa Antigua Project Department 8102</p>

		2002	2003	2004
VILLA ANTIGUA PROJECT FUND		Actual	Budget	Budget
677 - 8102		Expenditures	Expenditures	Expenditures
8609	Restoration Project		996,051	975,756
8002	Land Acquisition	289,816		
Total Capital Expense		289,816	996,051	975,756
Total Departmental Expense		289,816	996,051	975,756

678 - PARK DEVELOPMENT SERIES 01

This program will initiate the development of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

The Program is designed to provide equitable distribution of recreational opportunities throughout the County of Webb with emphasis on recreational projects for the benefit and use of residents located within Webb County's residential areas of the rural communities and "colonias".

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
PARK DEVELOPMENT SERIES 01 FUND				
678 - 0300 Treasurer Revenues				
3527-1	City of Laredo Reimbursement Pct 1		37,500	
3527-2	City of Laredo Reimbursement Pct 2		37,500	
3527-3	City of Laredo Reimbursement Pct 3		37,500	
3527-4	City of Laredo Reimbursement Pct 4		37,500	
Total Revenues			150,000	

County Park Development

Department 8103

		2002	2003	2004
PARK DEVELOPMENT SERIES 01 FUND		Actual	Budget	Budget
678 - 8103		Expenditures	Expenditures	Expenditures
8710-1	Park Development		367,768	353,015
8710-2	Park Development	950	366,818	326,584
8710-3	Park Development		367,768	367,414
8710-4	Park Development	19,084	348,683	166,580
Total Capital Expense		20,034	1,451,037	1,213,593
Total Departmental Expense		20,034	1,451,037	1,213,593

679 - CONSTRUCTION IN PROGRESS FUND

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to rehabilitate existing buildings and construct new Justice of the Peace courthouses.

<p style="text-align: center;">Construction In Progress Department 8107</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Construction In Progress Fund				
679 - 8105				
8103	Building Improvements	14,858	475,499	244,888
	Total Capital Expense	14,858	475,499	244,888
Total Departmental Expense		14,858	475,499	244,888

682 - CAPITAL OUTLAY SERIES 2001 FUND

Growth and the need for additional services requires the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in America.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Capital Outlay Series 2001 Fund				
682 - 9501 Other Sources and Uses Revenues				
3851	Transfers In		27,577	
Total Revenues			27,577	

<h2 style="text-align: center;">Capital Outlay</h2> <h3 style="text-align: center;">Department 8108</h3>
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		2002	2003	2004
		Actual	Budget	Budget
Capital Outlay Series 2001 Fund		Expenditures	Expenditures	Expenditures
682 - 8108				
6224	Minor Aparatus & Tools	272,562	8,627	
8801	Capital Outlay	40,620	196,125	17,751
Total Capital Expense		313,182	204,752	17,751
Total Departmental Expense		313,182	204,752	17,751

683 - SERIES 2002 INTEREST FUND

This fund accounts for capital outlay. Funds are being generated through Certificates of Obligation.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Series 2002 Interest Fund				
683 - 0300 Treasurer Revenues				
3601	Depository Interest	878	50,000	15,000
	Total Revenues	878	50,000	15,000

684 - JUVENILE YOUTH VILLAGE FUND

The Juvenile Detention Center is a seventy-two (72)-bed center. The capacity was based on population, arrest trends and detention. This will also include a full fledged juvenile court to dispense juvenile justice expeditiously.

The Probation Offices were designed to keep in proximity with the children in custodial care. The Juvenile Department has a staff of seventy (70). It is anticipated that over a ten (10) year span, this number will grow to one hundred (100).

The Juvenile Justice Alternative Education Program is a school where the school districts expel to or place children at. A total of one hundred twenty-five (125) students are being served during the scholastic year. The new school will house two hundred (200) students.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Juvenile Youth Village Fund				
684 - 0300 Treasurer Revenues				
3601	Depository Interest	3,105	250,000	125,000
	Total Revenues	3,105	250,000	125,000
684 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	11,300,000		
	Total Revenues	11,300,000		

<p style="text-align: center;">Juvenile Youth Village Department 1306</p>

		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Juvenile Youth Village Fund				
684 - 1306				
6022	Professional Services		1,000,000	925,070
8601	Construction In Progress		10,082,250	10,072,651
Total Capital Expense			11,082,250	10,997,721
Total Departmental Expense			11,082,250	10,997,721

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Juvenile Youth Village Fund				
684 - 9501				
9023	Issuance Costs	217,750		
	Total Capital Expense	217,750		
Total Departmental Expense		217,750		

685 - MANAGERIAL RECORDS STORAGE - WAREHOUSE FUND

The growth Webb County has experienced in the last ten (10) years has created a demand for additional storage space for all of its records.

At the present time, the County has a warehouse of approximately 10,000 square feet in area for its records. The warehouse is not equipped with cooling or heating facilities.

The purpose of this project is to increase the current storage capacity by approximately 10,000 square feet with insulation, heating and cooling and the installation of a heating and cooling system for the existing warehouse. This will allow Webb County to meet all required state mandates for storage and disposal of records.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Managements Records				
Storage - Warehouse Fund				
685 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	575,000		
	Total Revenues	575,000		

<p style="text-align: center;">Managements Records Storage - Warehouse Department 0116</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Managements Records				
Storage - Warehouse Fund				
685 - 0116				
6022	Professional Services		50,000	49,920
8601	Construction In Progress		512,185	512,185
Total Capital Expense			562,185	562,105
Total Departmental Expense			562,185	562,105

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Managements Records				
Storage - Warehouse Fund				
685 - 9501				
9023	Issuance Costs	12,815		
	Total Capital Expense	12,815		
	Total Departmental Expense	12,815		

686 - R.O.W. ACQUISITION HIGHWAY 59/359 FUND

Webb County has applied to the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to "Colonias". The County has been successful in receiving approximately \$50 million in grants for that specific purpose.

In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate right-of-way from approximately 550 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

The funding requested in this bond issue will be to pay for the surveying and the legal work involved in acquiring the right-of-way.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
R.O.W. Acquisition Highway 59/359 Fund				
686 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	560,000		
	Total Revenues	560,000		

R.O.W. Acquisition Highway 59/359 Series 02 Department 6022
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		2002	2003	2004
R.O.W. Acquisition Highway 59/359 Series 02 Fund		Actual	Budget	Budget
686 - 7101		Expenditures	Expenditures	Expenditures
6022	Professional Services		547,520	435,193
	Total Capital Expense		547,520	435,193
Total Departmental Expense			547,520	435,193

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
R.O.W. Acquisition Highway 59/359 Series 02 Fund		Actual	Budget	Budget
686 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	12,480		
	Total Capital Expense	12,480		
	Total Departmental Expense	12,480		

687 - JUSTICE CENTER FIRE PROTECTION AND MOISTURE CONTROL FUND

The intent of this project is to install a new fire protection system on the third and fourth floors of the Webb County Justice Center Building, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

This project also includes the reconstruction of the Justice Center floors to accommodate reconfiguration of office space and footbridges connecting the offices on the third floor to the parking garage as well as some security devices on the second floor of the parking garage.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Justice Center Fire Protectionand Moisture Control Fund				
687 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	300,000		
	Total Revenues	300,000		

<p style="text-align: center;">Justice Center Fire Protection and Moisture Control Fund Department 0117</p>
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		2002	2003	2004
		Actual	Budget	Budget
Justice Center Fire Protection and Moisture Control Fund 688 - 0118		Expenditures	Expenditures	Expenditures
8601	Construction In Progress		268,310	255,110
6022	Professional Services		25,000	25,000
Total Capital Expense			293,310	280,110
Total Departmental Expense			293,310	280,110

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
		Actual	Budget	Budget
Justice Center Fire Protection and				
Moisture Control Fund				
687 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	6,690		
	Total Capital Expense	6,690		
Total Departmental Expense		6,690		

688 - CARRIZO WILCOX AQUIFER FUND

In conjunction with the Texas Water Development Board's Region "M" Water Plan, Webb County has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Carrizo Wilcox Aquifer Fund				
688 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	100,000		
	Total Revenues	100,000		

<p style="text-align: center;">Carrizo Wilcox Aquifer Department 0118</p>
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		2002	2003	2004
		Actual	Budget	Budget
Carrizo Wilcox Aquifer Fund				
688 - 0118		Expenditures	Expenditures	Expenditures
8601	Construction In Progress		72,767	72,767
6022	Professional Services		25,000	25,000
Total Capital Expense			97,767	97,767
Total Departmental Expense			97,767	97,767

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Carrizo Wilcox Aquifer Fund				
688 - 9501				
9023	Issuance Costs	2,233		
Total Capital Expense		2,233		
Total Departmental Expense		2,233		

689 - JUSTICE OF THE PEACE SOUTH LAREDO FUND

The phenomenal growth Webb County has experienced, especially in the southern part, where the growth has more than doubled, has created a need to add, rehabilitate, or construct a new Justice of the Peace and other related Law Enforcement office spaces. A preliminary study was conducted after redistricting boundaries were established to determine the most cost effective method to provide more office and related space.

This amount adds to the \$500,000 funding obtained in the Certificates sold in 2001.

The project consists of construction of a building in south Laredo for the Justice of Peace Precinct No. 2 and the Constable. Preliminary studies indicate that the \$500,000 presently budgeted for this facility will not be enough to adequately house the expansion of the present Justice of the Peace (Precinct 2, Place 1) office in addition to the newly elected Justice of the Peace (Precinct 2, Place 2) office. The project will also entail expansion of the Constable's office, additional space for a much needed reception area and office space for the Adult Probation Office plus furniture.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Justice of the Peace South Laredo Fund				
689 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	250,000		
	Total Revenues	250,000		

<p style="text-align: center;">Justice of the Peace South Laredo Department 8601</p>

		2002	2003	2004
Justice of the Peace South Laredo		Actual	Budget	Budget
689 - 1046		Expenditures	Expenditures	Expenditures
8601	Construction In Progress		244,431	244,431
	Total Capital Expense		244,431	244,431
Total Departmental Expense			244,431	244,431

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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		2002	2003	2004
Justice of the Peace South Laredo		Actual	Budget	Budget
689 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	5,569		
	Total Capital Expense	5,569		
	Total Departmental Expense	5,569		

690 - PENITAS COMMUNITY CENTER FUND

The building will have a total usable space of 3,570 square feet and is partially funded by a grant from ORCA. Contract #721859 has a total of \$286,640 for this project. C.I.P. Project No. 01-001-081

Funding for this center is \$150,000

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Penitas Community Center Fund				
690 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	150,000		
	Total Revenues	150,000		

<p style="text-align: center;">Penitas Community Center Department 6106</p>

		2002	2003	2004
Penitas Community Center Fund		Actual	Budget	Budget
690 - 6106		Expenditures	Expenditures	Expenditures
8601	Construction In Progress		146,655	146,376
	Total Capital Expense		146,655	146,376
Total Departmental Expense			146,655	146,376

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Penitas Community Center Fund		Actual	Budget	Budget
690 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	3,345		
Total Capital Expense		3,345		
Total Departmental Expense		3,345		

691 - MIRANDO COMMUNITY CENTER FUND

The building will have a total usable space of 2,100 square feet and is partially funded by a grant from ORCA. Contract #721859 has a total of \$149,140 for this project. Funding for this center is \$140,000.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Mirando Community Center Fund				
3802	Bond Proceeds	140,000		
	Total Revenues	140,000		

<p style="text-align: center;">Mirando Community Center Department 6107</p>
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		2002	2003	2004
Mirando Community Center Fund		Actual	Budget	Budget
691 - 6107		Expenditures	Expenditures	Expenditures
8601	Construction In Progress		136,875	130,596
	Total Capital Expense		136,875	130,596
Total Departmental Expense			136,875	130,596

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Mirando Community Center Fund		Actual	Budget	Budget
691 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	3,125		
	Total Capital Expense	3,125		
Total Departmental Expense		3,125		

693 - EL CENIZO RIO BRAVO COMMUNITY CENTER FUND

The expansion to the buildings will be approximately 3,000 square feet.
C.I.P. Project No. 98-010-033 Funding for these centers is \$300,000.

		2002	2003	2004
		Actual	Budget	Budget
		Revenue	Revenue	Revenue
El Cenizo Rio Bravo Community Center Fund				
693 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	300,000		
	Total Revenues	300,000		

<p style="text-align: center;">El Cenizo Rio Bravo Community Center Series '02 Department 6109</p>
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693 - El Cenizo Rio Bravo		2002	2003	2004
Community Center Fund		Actual	Budget	Budget
693 - 6109		Expenditures	Expenditures	Expenditures
6022	Professional Services		30,000	30,000
8601	Construction In Progress		263,310	263,310
Total Capital Expense			293,310	293,310
Total Departmental Expense			293,310	293,310

<p style="text-align: center;">Other Sources and Uses Department 9501</p>
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693 - El Cenizo Rio Bravo		2002	2003	2004
Community Center Fund		Actual	Budget	Budget
693 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	6,690		
Total Capital Expense		6,690		
Total Departmental Expense		6,690		

694 - CUATRO VIENTOS ROAD LOOP/BRIDGE 5 FUND

Webb County and the City of Laredo have jointly funded the preliminary phase of engineering for this project (\$1,000,000).

The funds from this issue will be used for additional environmental and design work.

This project will extend the existing Inner Loop from Hwy 359 to Mangana Hein Road, to the proposed Outer Loop, to Hwy 83 in south Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the south to circumvent the interior of the City of Laredo, decreasing traffic congestion. The state of Texas will finance the construction of Cuatro Vientos Road at a cost of \$38.9 million.

C.I.P. Project No. 98-010-032

FY 2003 - 2004 BUDGET - WEBB COUNTY, TEXAS

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
694 - Cuatro Vientos Road Loop/Bridge 5 Fund				
694 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	140,000		
Total Revenues		140,000		

<p>Cuatro Vientos Road Loop/Bridge 5</p> <p>Department 7102</p>

		2002	2003	2004
		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
Cuatro Vientos Road Loop/Bridge 5 Fund				
694 - 7102				
6022	Professional Services		136,875	72,146
	Total Capital Expense		136,875	72,146
Total Departmental Expense			136,875	72,146

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Cuatro Vientos Road Loop/Bridge 5 Fund		Actual	Budget	Budget
694 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	3,125		
Total Capital Expense		3,125		
Total Departmental Expense		3,125		

695 - PARK DEVELOPMENT SERIES 02 FUND

This program is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors. The program is designed to provide equitable distribution of recreational opportunities throughout the County of Webb with emphasis on recreational projects for the benefit and use of residents located within Webb County's residential areas of the rural communities and "colonias". The Park Development Program is in conformance with the Webb County 2001-2005 Capital Improvements Plan and Special Projects (adopted by the Webb Commissioners Court on March 26, 2001 and revised July 23, 2001) and the Webb County Recreational Plan 2000-2010 (adopted by Webb County's Commissioners Court on October 10, 2000).

FY 2003 - 2004 BUDGET - WEBB COUNTY, TEXAS

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Park Development Series 02 Fund				
695 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	1,015,000		
	Total Revenues	1,015,000		

<p style="text-align: center;">Park Development Series 02 Department 7102</p>

		2002	2003	2004
		Actual	Budget	Budget
Park Development Series 02 Fund				
695 - 6004		Expenditures	Expenditures	Expenditures
8710-1	Park Development		248,097	248,097
8710-2	Park Development		248,097	248,097
8710-3	Park Development		248,097	248,097
8710-4	Park Development		248,098	248,098
Total Capital Expense			992,389	992,389
Total Departmental Expense			992,389	992,389

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Park Development Series 02 Fund		Actual	Budget	Budget
695 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	22,611		
	Total Capital Expense	22,611		
	Total Departmental Expense	22,611		

696 - CAPITAL OUTLAY SERIES 02 FUND

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories.

Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

FY 2003 - 2004 BUDGET - WEBB COUNTY, TEXAS

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Capital Outlay Series 02 Fund				
696 - 9501 Other Sources and Uses Revenues				
3802	Bond Proceeds	700,000		
	Total Revenues	700,000		

Capital Outlay

696 - xxxx

Capital Outlay	2002	2003	2004
696 - xxxx	Actual	Budget	Budget
	Expenditures	Expenditures	Expenditures
0101-6224 Minor Aparatus & Tools		2,215	
0104 - 8801 Economic Development		21,731	3,072
0500 - 8801 Management Info Systems		17,200	
0600 - 8801 Webb County Purchasing		9,995	
0700 - 8801 Tax Assessor Collector		17,835	
1001 - 8801 49th District Court		1,485	
1002 - 8801 111th District Court		1,485	
1003 - 8801 341st District Court		1,485	
1010 - 8801 County Court At Law		4,785	3,300
1011 - 8801 County Court At Law 2		2,485	1,000
1040 - 8801 JP Pct1 PI1 H J Liendo		7,727	
1041 - 8801 JP Pct1 PI2 D Valdez		12,183	
1050 - 8801 Judicial General		50,200	
1101 - 8801 County Attorney		21,684	
1102 - 8801 Public Defender		8,702	
1110 - 8801 District Clerk		42,802	6,815
1120 - 6224 Minor Aparatus & Tools		4,694	
1120 - 8801 County Clerk		39,568	17,468
1130 - 8801 Law Library		18,787	
1205 - 8801 Pre Trial Services		14,646	
1301 - 6224 Min. Ap. & Tools Juv. Probation		7,379	
1301 - 8801 Juvenile Probation		20,351	
2001 - 8801 Sheriff Bargaining Unit		92,514	92,514
2502 - 8801 Cnstbl Pct 4 A Juarez		36,593	
2503 - 6224 Min. Ap. & Tools Cnstbl Pct 2		3,733	
2503 - 8801 Cnstbl Pct 2 Ruben Reyes		30,838	
2600 - 8801 Justice Center Security		4,500	4,500
4101 - 8801 Indigent Services Program		9,995	
6001 - 8801 Golf Course		18,762	
6002 - 8801 Parks & Grounds		40,000	
6106 - 8801 Penitas Comm Center Sr02		30,000	30,000
6108 - 6224 Minor Aparatus & Tools		16,208	
6108 - 8801 Bruni Community Center		13,792	12,263
8007 - 6205 Materials & Supplies		58	
8007 - 6224 Minor Aparatus & Tools		3,884	
8007 - 8801 Capital Outlay		7,405	46,845
Total Capital Expense		637,707	217,777
Total Departmental Expense		637,707	217,777

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Capital Outlay Series 02 Fund		Actual	Budget	Budget
696 - 9501		Expenditures	Expenditures	Expenditures
9023	Issuance Costs	15,605		
Total Capital Expense		15,605		
Total Departmental Expense		15,605		

ENTERPRISE FUNDS

This fund is established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods and services to the general public on continuing basis be financed or recovered primarily through user charges.

801 - WATER UTILITY FUND

An enterprise fund to account for the revenues and expenses for the Webb County Water Utility.

Audited Fund Balance as of 9/30/2002	(380,120)
Estimated Revenues for FY 2002 - 2003	<u>1,151,240</u>
Total Funds Available for FY 2002 - 2003	771,120
Estimated Expenditures for FY 2002 - 2003	<u>1,167,257</u>
Estimated Fund Balance as of 09/30/2003	(396,137)
Estimated Revenues for FY 2003 - 2004	<u>1,454,147</u>
Total Funds Available for FY 2003 - 2004	1,058,010
Estimated Expenditures for FY 2003 - 2004	<u>1,280,187</u>
Estimated Fund Balance as of 9/30/2004	<u><u>(222,177)</u></u>

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Water Utility Fund				
801 - 3001 Webb County Water Utility Revenues				
3601	Depository Interest	761	3,000	
3911	Water Sales	666,754	741,000	972,781
3912	Connection Charges	7,133	5,000	5,000
3913	Water Rights	21,864	15,000	15,000
3914	Reconnections	6,878	7,000	7,000
3915	Other Revenue	2,408		
3916	Late Charges	3		
	Total Revenues	705,801	771,000	999,781
801 - 3003 El Cenizo Sewer Plant Revenues				
3912	Connection Charges	3,571	8,240	8,240
3917	Sewer Services	114,322	120,000	134,796
	Total Revenues	117,893	128,240	143,036
801 - 3004 Rio Bravo Annex Waste Treatment Revenues				
3912	Connection Charges	9,365	2,000	2,000
3917	Sewer Services	208,474	250,000	309,330
3919	Impact Fees	770		
	Total Revenues	218,609	252,000	311,330
	Total Fund Revenue	1,042,303	1,151,240	1,454,147

	2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
Water Utility Fund Expenditure Summary			
Webb County Water Utility	578,335	607,231	606,435
El Cenizo Sewer Plant	87,329	122,657	119,531
Rio Bravo Annex Waste Treatment	176,576	170,843	176,803
Debt Service Payments	133,935	266,526	340,418
Other Sources and Uses			37,000
Total Water Utility Fund Expenditures	976,175	1,167,257	1,280,187

Webb County Water Utility

Department 3001

Tomas Rodriguez, Jr., P.E.

Water Utility Fund		2002	2003	2004
801 - 3001		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	214,942	244,577	260,586
5301	Fica County Share	15,901	18,123	19,935
5303	Retirement County Share	12,265	17,349	19,518
5304	Health Life Insurance	32,421	38,198	41,545
5305	Worker Compensation	18,400	21,356	22,949
5306	Unemployment Tax	3,235	2,622	3,231
Total Personnel Expense		297,164	342,225	367,764
5601	Administrative Travel	52	(26)	200
6001	Office Supplies	2,914	5,320	3,500
6003	Bank Charges	8		150
6004	Telephone	2,394	2,437	3,000
6005	Postage	9,062	6,469	8,500
6007	Dues & Memberships	480	450	1,000
6011	Training & Education	1,000	905	2,000
6014	Equipment Rental	2,566	2,473	2,500
6017	Printing & Printing	2,015	2,408	2,500
6022-8	Prof Serv-Testing			500
6048	Licenses And Permits	4,840	6,250	6,000
6094	Lease Purchase Interest			2,000
6099-2	Administrative Fees	25,000	25,000	25,000
6201	Utilities	54,046	102,603	65,000
6202	Uniforms	7,289	9,616	8,500
6204	Fuel & Lubricants	10,808	8,736	8,500
6205	Materials & Supplies	2,316	6,695	4,500
6214	Chemicals	35,040	38,768	42,000
6224	Minor Aparatus & Tools		1,680	
6401	Repairs & Maint Buildings	3,123	3,744	4,000
6402	Repairs & Maint Equipment	18,586	25,934	28,000
6403	Repairs & Maint Vehicles	4,631	5,667	5,600
6407	Repairs & Maint Waterlines	15,434	9,556	14,500
6502	Janitorial Supplies			500
6600	Depreciation Expense	70,005		
6600-01	Depreciation General Gov	8,632		
6703	Landfill Fees	930	322	721
Total Operating Expense		281,171	265,006	238,671
Total Departmental Expense		578,335	607,231	606,435
Total Personnel Budgeted		9	11	11

El Cenizo Sewer Plant

Department 3003

Tomas Rodriguez, Jr., P.E.

		2002	2003	2004
Water Utility Fund		Actual	Budget	Budget
801 - 3003		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	37,495	49,359	50,080
5301	Fica County Share	2,860	3,743	3,831
5303	Retirement County Share	2,157	3,503	3,751
5304	Health Life Insurance	7,305	7,762	7,913
5305	Worker Compensation	2,318	3,269	3,235
5306	Unemployment Tax	357	544	621
Total Personnel Expense		52,492	68,180	69,431
6001	Office Supplies	458	433	500
6007	Dues & Memberships	50		100
6014	Equipment Rental	497	330	600
6022-8	Prof Serv-Testing			500
6048	Licenses And Permits	10,664	9,319	8,000
6201	Utilities	9,473	33,472	28,000
6204	Fuel & Lubricants		200	200
6205	Materials & Supplies	99	1,283	600
6214	Chemicals	6,229	6,130	7,000
6224	Minor Aparatus & Tools			
6401	Repairs & Maint Buildings	766	469	700
6402	Repairs & Maint Equipment	3,888	2,491	3,200
6403	Repairs & Maint Vehicles	79		200
6407	Repairs & Maint Shop	375	350	500
6600	Depreciation Expense	2,259		
Total Operating Expense		34,837	54,477	50,100
Total Departmental Expense		87,329	122,657	119,531
Total Personnel Budgeted		2	2	2

Rio Bravo Annex Waste Treatment

Department 3004

Tomas Rodriguez, Jr. P.E.

Water Utility Fund		2002	2003	2004
801 - 3004		Actual	Budget	Budget
		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	66,094	68,664	79,663
5301	Fica County Share	4,973	6,094	6,094
5303	Retirement County Share	3,807	5,576	5,967
5304	Health Life Insurance	13,864	15,827	15,827
5305	Worker Compensation	6,358	7,164	7,664
5306	Unemployment Tax	390	1,028	988
Total Personnel Expense		95,486	104,353	116,203
6001	Office Supplies	41		100
6022-8	Prof Serv-Testing			500
6048	Licenses And Permits	14,016	8,370	11,500
6201	Utilities	34,799	41,499	36,000
6204	Fuel & Lubricants	115	629	500
6214	Chemicals	5,227	4,468	5,000
6224	Minor Aparatus & Tools		1,285	
6402	Repairs & Maint Equipment	10,173	4,579	6,000
6407	Repairs & Maint Shop	2,714	270	800
6502	Janitorial Supplies			200
6600	Depreciation Expense	11,271		
6791	Other Expenses	2,734		
Total Operating Expense		81,090	61,100	60,600
8801	Capital Outlay		5,390	
Total Capital Expense			5,390	
Total Departmental Expense		176,576	170,843	176,803
Total Personnel Budgeted		4	4	4

Debt Service Payments

Department 9005

Tomas Rodriguez, Jr., P.E.

		2002	2003	2004
Water Utility Fund		Actual	Budget	Budget
801 - 9005		Expenditures	Expenditures	Expenditures
9031	Interest Series 1999	67,313		
9036	Interest Series 2000	66,622		
9040	Debt Service 1,000,000		94,146	94,449
9041	Debt Service 1,810,000		110,517	118,704
9042	Debt Service 1,958,000		61,863	127,265
Total Debt Expense		133,935	266,526	340,418
Total Departmental Expense		133,935	266,526	340,418

<p>Other Sources and Uses Department 9501</p>
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		2002	2003	2004
Water Utility Fund		Actual	Budget	Budget
801 - 9501		Expenditures	Expenditures	Expenditures
9301	Transfer Out			37,000
	Total Operating Expense			37,000
Total Departmental Expense				37,000

802 - RURAL RAIL TRANSPORTATION DISTRICT

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
RURAL RAIL TRANSPORTATION DISTRICT FUND				
802 - Rail System				
3532	Revenue from Webb County		40,000	
	Total Revenues		40,000	

<h2 style="text-align: center;">Rail System</h2> <h3 style="text-align: center;">Department 8109</h3>

		2002	2003	2004
RURAL RAIL TRANSPORTATION DISTRICT FUND		Actual	Budget	Budget
802 - 8109		Expenditures	Expenditures	Expenditures
5601	Administrative Travel		21,748	17,795
6022	Professional Services		18,252	
Total Operating Expense			40,000	17,795
Total Departmental Expense			40,000	17,795

INTERNAL SERVICE FUNDS

These funds are established to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

816 - EMPLOYEES' HEALTH BENEFITS FUND

This fund was established to account for Webb County's self insurance of employee medical and dental premiums and payments.

Audited Fund Balance as of 9/30/2002

Estimated Revenues for FY 2002 - 2003	6,722,689
Total Funds Available for FY 2002 - 2003	6,722,689
Estimated Expenditures for FY 2002 - 2003	6,490,025
Estimated Fund Balance as of 09/30/2003	232,664
Estimated Revenues for FY 2003 - 2004	6,309,840
Total Funds Available for FY 2003 - 2004	6,542,504
Estimated Expenditures for FY 2003 - 2004	6,309,840
Estimated Fund Balance as of 9/30/2004	232,664

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Employee's Health Benefit Fund				
816 - 0105 Risk Management & Insurance Revenues				
3601	Depository Interest	19,289		
3903	Premiums Revenue	4,326,204	5,928,936	5,238,645
3904	Premiums Revenue Employee	727,342	793,753	1,071,195
Total Revenues		5,072,835	6,722,689	6,309,840

816 - 9501 Other Sources and Uses Revenues

3852	Transfers In Work Comp817	531,523		
Total Revenues		531,523		

Risk Management & Insurance

Department 0105

Employee's Health Benefit Fund 816 - 0105		2002 Actual Expenditures	2003 Budget Expenditures	2004 Budget Expenditures
5602	Local Mileage	29		
6001	Office Supplies	225		
6038	Administration Fees	756,866	895,122	900,000
6039	Cafeteria Administration	12,581	20,000	20,000
6040	Cobra Administration	1,950	5,000	5,000
6060	Basic Life Insurance	56,419	60,500	62,000
6205	Materials & Supplies	379		
6224	Minor Apparatus & Tools			
6600	Depreciation Expense	6,403		
6701	Health Education Program	13,085	12,500	5,000
6701-01	Health Fair Month	11,987	12,500	5,000
6719	Employee Condolence	269		
9201	Claims Paid	2,967,282	4,303,983	4,114,420
9202	Claims Paid Dental	247,755	412,420	298,420
9203	Claims Paid Prescription	599,971	768,000	900,000
Total Operating Expense		4,675,201	6,490,025	6,309,840
Total Departmental Expense		4,675,201	6,490,025	6,309,840

817 - WORKER COMPENSATION RESERVE FUND

This fund was established to account for Webb County's workmens compensation premiums and payments.

Audited Fund Balance as of 9/30/2002	511,856
Estimated Revenues for FY 2002 - 2003	<u>1,966,281</u>
Total Funds Available for FY 2002 - 2003	2,478,137
Estimated Expenditures for FY 2002 - 2003	<u>1,604,789</u>
Estimated Fund Balance as of 09/30/2003	873,348
Estimated Revenues for FY 2003 - 2004	<u>2,194,849</u>
Total Funds Available for FY 2003 - 2004	3,068,197
Estimated Expenditures for FY 2003 - 2004	<u>1,579,800</u>
Estimated Fund Balance as of 9/30/2004	<u><u>1,488,397</u></u>

		2002	2003	2004
		Actual	Budget	Budget
		Revenue	Revenue	Revenue
Worker Compensation Reserve Fund				
817 - 0105 Risk Management & Insurance Revenues				
3601	Depository Interest	25,928	20,000	20,000
3903	Premiums Revenue	2,005,083	1,946,281	2,174,849
Total Revenues		2,031,011	1,966,281	2,194,849

Risk Management & Insurance

Department 0105

		2002	2003	2004
Worker Compensation Reserve Fund		Actual	Budget	Budget
817 - 0105		Expenditures	Expenditures	Expenditures
5001	Payroll Cost	198,867	238,263	
5003	Overtime Pay		5,000	
5301	Fica County Share	14,442	18,457	
5303	Retirement County Share	11,164	16,888	
5304	Health Life Insurance	24,821	31,653	
5305	Worker Compensation	1,287	1,616	
5306	Unemployment Tax	2,467	3,112	
Total Personnel Expense		253,048	314,989	
6022	Professional Services	28,753	40,000	40,000
6022-1	Prof. Svc. Drug/Alcohol Test	18,808	35,000	35,000
6033	Bonds & Insurance	3,109	10,000	10,000
6035	Workers CompensationPrem	89,699	75,000	75,000
6044	3rd Party Administration	40,000	57,800	57,800
6600	Depreciation Expense	3,461		
6702	Safety Education Program	5		
9201	Claims Paid	601,534	572,000	572,000
Total Operating Expense		785,369	789,800	789,800
Total Departmental Expense		1,038,417	1,104,789	789,800
Total Personnel Budgeted		7	7	
		plus 3 partial		

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Worker Compensation Reserve Fund		Actual	Budget	Budget
817 - 9501		Expenditures	Expenditures	Expenditures
9301	Transfer Out	531,523		
9302	Transfer Out General Fund		500,000	790,000
Total Transfers Out		531,523	500,000	790,000
Total Departmental Expense		531,523	500,000	790,000

FIDUCIARY FUNDS

Fiduciary Funds are established to account for assets held by the County as a trustee or agent capacity for individuals, private organizations and other units of governmental or other funds. Fiduciary Funds include Nonexpendable Trust Funds and Expendable Trust and Agency Funds.

861 - AVAILABLE SCHOOL FUND

This fund was established to account for the disbursement to Webb County School Districts based on enrollment.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Available School Fund				
861 - 0301 Available School Fund Revenues				
3601	Depository Interest	4		
	Total Revenues	4		
861 - 9501 Other Sources and Uses Revenues				
3851	Transfers In	400,869	790,892	402,000
	Total Other Sources and Uses	400,869	790,892	402,000

Available School Fund Department 0301
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		2002	2003	2004
Available School Fund		Actual	Budget	Budget
861 - 0301		Expenditures	Expenditures	Expenditures
6071	L.I.S.D.	169,896	331,725	169,415
6071-1	L.I.S.D. Taxes		7,932	
6072	U.I.S.D.	213,317	404,402	214,000
6072-1	U.I.S.D. Taxes	11,106	32,387	11,200
6073	Webb County Consolidated ISD	2,546	5,119	2,600
6073-1	Webb County Taxes	3,500	8,255	4,085
6074	Mirando I.S.D.	509	1,051	600
6074-1	Mirando I.S.D. Taxes		21	100
Total Operating Expense		400,874	790,892	402,000
Total Departmental Expense		400,874	790,892	402,000

862 - PERMANENT SCHOOL FUND

This fund accounts for the grazing leases and royalties from Webb County Permanent School Land.

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Permanent School Fund				
862 - 0300 Treasurer Revenues				
3601	Depository Interest	259,731	225,000	130,000
3901	Grazing Lease	141,142	105,889	115,000
3902	Royalties	283,727	628,405	630,000
	Total Revenues	684,600	959,294	875,000

<p style="text-align: center;">Other Sources and Uses Department 9501</p>

		2002	2003	2004
Permanent School Fund		Actual	Budget	Budget
862 - 9501		Expenditures	Expenditures	Expenditures
9301	Transfer Out	400,869	790,892	402,000
	Total Transfers Out	400,869	790,892	402,000
Total Departmental Expense		400,869	790,892	402,000

863 - EMPLOYEES' RETIREE INSURANCE FUND

		2002 Actual Revenue	2003 Budget Revenue	2004 Budget Revenue
Employees' Retiree Insurance Fund				
863 - 0105 Risk Management Revenues				
3903-01	Premiums Revenue Silver			8,400
3905	Premiums Revenue Retiree			24,000
3905-01	Premiums Revenue Silver			12,807
Total Revenues				45,207

<p>Risk Management Department 0105</p>

		2002	2003	2004
		Actual	Budget	Budget
Employees' Retiree Insurance Fund				
863 - 0105 Risk Management Revenues		Expenditures	Expenditures	Expenditures
6001	Office Supplies			500
6003	Bank Charges			100
6035-01	Premium Retiree		13,000	21,207
6038	Administration Fees			8,551
9201	Claims Paid Major Medica			75,000
9202	Claims Paid Dental			2,000
9203	Claims Paid Prescription			10,000
Total Operating Expense			13,000	117,358
Total Departmental Expense			13,000	117,358

GENERAL ORDER OF PERSONNEL POSITIONS